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**Patterns of Learning in the Accountancy
Profession: the Roles of Continuing
Professional Development and
Lifelong Learning**

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ABSTRACT

This thesis explores the roles of CPD and lifelong learning for accountants today. Accountants are experiencing more career transitions and learning is an increasingly vital element in the ever changing environment. The research findings will be used to help accountants learn more effectively throughout their careers.

Since 2005, member bodies of the International Federation of Accountants (IFAC) have been required to implement mandatory continuing professional development (CPD) schemes and to 'foster a commitment to lifelong learning' (IFAC, 2004a, p.1). In this new context this research with members of the Institute of Chartered Accountants in England and Wales (ICAEW) explores the roles of CPD and lifelong learning, so contributing to both the CPD and lifelong learning research agendas.

The research looks at how accountants perceive and describe their learning activities and experiences using a mixed methods approach involving an initial large-scale survey, exploring learning in one context, followed by in-depth interviews which look at learning across a career.

Two conceptual frameworks, developed during the literature review, underpin the research. These are based on a model developed by Illeris (2009) and incorporate the cognitive, interpersonal and intrapersonal

dimensions of learning. Other key concepts referred to throughout the research include identity, agency, engagement, affordance and the metaphors of learning as acquisition, learning as participation and learning as becoming.

The patterns of learning varied according to the roles, sectors, career stages and gender of accountants. The need for career adaptability (Bimrose et al., 2011) emerged from the research and was added to professional competence to produce a new learning model, the professional learning iceberg. It is proposed that 'learning relating to professional competence' and 'learning relating to career adaptability' are more meaningful concepts than 'CPD' and 'lifelong learning' to describe the learning needed to succeed in the accountancy profession in the twenty-first century.

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Abbreviations

ANOVA	Analysis of Variance
CABA	Chartered Accountants' Benevolent Association
CPD	Continuing Professional Development
CPE	Continuing Professional Education
EU	European Union
IAESB	International Accounting Education Standards Board
ICAEW	Institute of Chartered Accountants in England and Wales
IES	International Education Standard
IFAC	International Federation of Accountants
ILM	Institute of Leadership and Management
LAWS	Learning at Work Survey
MBA	Master of Business Administration
MM	Mixed Methods
PARN	Professional Associations Research Network
POB	Professional Oversight Board

CHAPTER 1

WHY FOCUS ON CONTINUING PROFESSIONAL DEVELOPMENT AND LIFELONG LEARNING?

Introduction and structure of the thesis

The shape of careers in the accountancy profession continues to change. Serial careers, career breaks and portfolio careers are now commonplace. Many accountants will also want to, or need to, work past the traditional retirement age. The economic situation continues to affect how, when and where individuals can pursue their professional careers with work-life balance remaining a perennial issue.

I have been a member of the Institute of Chartered Accountants in England and Wales for over thirty years. During that time I have pursued a very varied and successful career across several sectors. My own experiences already reflect the future career pattern outlined above. Learning and development have been pivotal to my success. I was therefore very interested when the International Federation of Accountants (IFAC, 2004a, p.1) gave CPD and lifelong learning prominence by introducing a requirement that all accountancy bodies 'foster a commitment to lifelong learning among professional accountants' and put in place mandatory CPD schemes, with the onus being on individual accountants to comply. This thesis explores how, in today's climate and with the existence of a mandatory CPD scheme, learning can be of most benefit to accountants throughout their careers. It does so by considering patterns of learning in

the accountancy profession and the roles of continuing professional development (CPD) and lifelong learning, in particular looking at how the learning experiences of accountants can be used to benefit each other.

Against the background of the new IFAC standard, the aim of the research is to use the literature on CPD, lifelong learning and work-related learning to frame research into the learning activities and experiences of accountants which will lead to a new understanding of what learning means, in practice, for accountants today. The findings will be used to facilitate discussions with accountants and their professional bodies and, from that, to develop initiatives to help accountants learn more effectively throughout their careers. This research into a real-life issue has the potential to make a significant contribution to professional knowledge and practice within the accountancy profession, thus meeting the aims of a professional doctorate.

The initial chapter provides the background to the research by looking first at the introduction of the mandatory CPD scheme and then at how CPD and lifelong learning manifest themselves in practice. The potential for this research to add value and the stance of the researcher are then considered. Chapter 2 sets out some more detailed research questions and describes how the shape of the research developed to encompass a large-scale survey, providing a snapshot of current learning activities, followed by in-depth interviews to explore learning across a career. Chapter 3 reviews the literature, first by looking in more detail at CPD and lifelong

learning and then considering in turn a snapshot of current learning activities and learning across a career. Two conceptual frameworks are developed from the literature and later used to frame the survey and inform the interviews. All aspects of the survey are covered in Chapter 4 and the in-depth interviews are considered in Chapter 5. In Chapter 6 the findings are related to the more detailed research questions. This results in the development of a new conceptual framework designed to pull together all aspects of a professional accountant's learning. Finally Chapter 7 addresses the conclusions, recommendations, further research opportunities, limitations and main achievements of the research.

Learning in the accountancy profession

In 2004 the learning landscape for accountants changed when IFAC, the worldwide body representing all the professional bodies, issued International Educational Standard 7 (IES 7) (IFAC, 2004a, p.1), entitled *'Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence'*. This required IFAC's 155 member bodies to 'foster a commitment to lifelong learning among professional accountants' and to put in place mandatory CPD schemes for all accountants, with the onus on individual accountants to comply (Appendix 1). CPD and lifelong learning both feature in the title of IES 7. This thesis considers the respective roles of CPD and lifelong learning by exploring how patterns of learning vary amongst members of the accountancy profession in the UK. The research has been carried out with UK-based members of ICAEW. ICAEW has over 130,000 members in total,

with around 110,000 based in the UK. Its members work across all sectors and in many varied roles in public practice (working as partners or employees for firms of chartered accountants), in business and in the public and not-for-profit sectors.

IES 7 (IFAC, 2004a, p.1) requires member bodies to help their individual members to develop and maintain 'the professional competence necessary to protect the public interest'. IFAC (2004b) provides definitions for the key terms used in the standard and relevant ones are repeated here. 'Learning' is defined as 'a broad range of processes whereby an individual acquires capabilities' (ibid p.19) where 'capabilities' are defined as 'the professional knowledge; professional skills; and professional values, ethics and attitudes required to demonstrate competence' (ibid, p.15). 'Competence' is defined as 'being able to perform a work role to a defined standard, with reference to real working environments' (ibid, p.16) and finally 'CPD' is defined as 'learning activities for developing and maintaining the capabilities of professional accountants to perform competently within their professional environments' (ibid, p.16). The emphasis is very much on current competence, with little reference to any lifelong dimension. No formal definition of lifelong learning is provided but below the heading 'Promotion of Lifelong Learning' the standard states, 'Member bodies should promote the importance of continuous improvement of competence and a commitment to lifelong learning for all professional accountants' (2004a, p.3). The IFAC definitions of learning and CPD and its description of lifelong learning form the initial definitions used in this thesis. However the three

terms have many different interpretations and nuances and all are considered in greater detail in this and later chapters to inform the direction and, ultimately, the findings of this research.

Although the IFAC standard apparently introduces something new there has always been an expectation that members of professions would keep their skills up to date (Houle, 1980; Young, 1998; Friedman et al., 2001). The accountancy profession has been no exception, although members have not often been formally required to demonstrate this. In the UK the landscape changed in the 1980s when some areas of accountancy-related work became regulated by bodies outside the accountancy profession. From that time, accountants working in audit, financial services and insolvency had to demonstrate their compliance with stated CPD requirements. The members of ICAEW working in those areas were required to attain a certain number of CPD points each year. Attendance at formal events contributed one point for each hour of activity, with involvement in less structured activities such as technical reading contributing one point for three hours' activity and limited to no more than one-third of the total points.

Under IES 7, the new IFAC standard, accountancy bodies could choose to introduce a mandatory CPD scheme that was either input-based, output-based or some combination of the two. ICAEW was one of the first bodies to introduce a mandatory output-based CPD scheme for all its members not yet retired from professional work. The output-based approach had at

its core a reflect-act-impact cycle (Appendix 2) and replaced the previous hours-based input scheme described above. Under the new output-based scheme members were asked individually to reflect on their learning needs, act in response to those needs, assess the impact of their learning and then pursue learning activities to meet the needs each had identified. First on the list of suggested learning activities was 'learning at work'. The output-based CPD scheme provided a real opportunity for informal learning, a subject considered further in Chapter 3, to increase its profile. Across all professions Continuing Professional Education (CPE) had been metamorphosing into CPD which had been recognised as now 'embracing and recognising informal learning that can be achieved in practice' (Friedman and Phillips, 2004, p.371). The ICAEW output-based scheme provides a valuable opportunity to explore informal learning in practice.

In introducing its CPD scheme, ICAEW had defined CPD as 'having the knowledge and expertise to fulfil your role and responsibilities' (ICAEW, 2005) but made no reference in its documentation to 'lifelong learning'. IFAC had also neglected 'lifelong learning' within its standard, despite it featuring in the title of IES 7. There was no formal definition and little further mention of it compared to the multiple references to CPD. IFAC appears to have given the phrase the nominal prominence then common in policy documents (Field, 2002). The very low profile accorded to lifelong learning by both IFAC and by ICAEW was the driver behind my desire to explore the respective roles of CPD and lifelong learning.

The omission of lifelong learning in the ICAEW guidance conflicted with the opportunity this innovative output-based scheme provided for informal learning to have a higher profile. I had already explored informal learning's possible new role in an unpublished Masters Degree dissertation (Lindsay, 2007). In this earlier research with ICAEW members I had found that:

- 'CPD' was felt primarily to refer to courses done by members in practice;
- In the CPD context informal learning was under-utilised, under-valued and under-recorded;
- Employers and any appraisal process were very influential in determining what CPD was undertaken.

The limitations suggested by the first two findings echo existing research into CPD in the professions, an area considered in more detail in Chapter 3. CPD has been referred to as an 'ambiguous and contested concept' (Friedman & Phillips, 2004, p.370) and Madden and Mitchell (1993) had previously demonstrated this ambiguity by identifying two CPD models, a sanctions model and a benefits model, providing conflicting reasons why CPD might be undertaken. Was CPD there to protect the interests of stakeholders such as regulatory bodies, accountancy bodies and, ultimately, the public? Or was it there to help accountants develop throughout their professional careers? IFAC's concern with 'developing and maintaining the professional competence necessary to protect the public interest' (2004a, p.1) suggest it has introduced an inherently sanctions-based CPD model. However the opportunities for personal

development afforded by a possible output-based approach correspond more with a benefits model.

Meanwhile the far more extensive literature on lifelong learning also demonstrated a diversity of views. Whilst some refer to a straightforward description of learning 'which occurs over the span of one's life' (Pillay et al., 2006, p.18) others acknowledge that lifelong learning is a 'complex and ambiguous term' (Sutherland and Crowther, 2006, p.xv). The relationship **between** lifelong learning and CPD has emerged during this research as a further example of complexity.

IFAC (2004a, p.1) initially required professional bodies of accountants to 'foster a commitment to lifelong learning'. As mentioned above, under the heading 'Promotion of Lifelong Learning' the initial version of IES 7 stated:

Member bodies should promote the importance of continuous improvement of competence and a commitment to lifelong learning for all professional accountants.

(IFAC, 2004a, p.3)

In 2011 a proposed redraft of IES 7 instead stated under the heading 'Promotion of Lifelong Learning':

IFAC Member bodies shall promote the importance of, and a commitment to, continuing development and maintenance of professional competence.

(IFAC, 2011, p.5)

The proposed redraft appeared to be restricting lifelong learning to the issue of professional competence.

However the story did not end there. Following consultation the final version of the redrafted IES7 standard (IFAC, 2012, p.4), which is to be implemented by 2014, has changed the emphasis yet again. Although the requirement to 'foster a commitment to lifelong learning' remains, the revised standard is simply called 'Continuing Professional Development' with the reference to lifelong learning removed from the title. The heading for the quotation included above is now 'Promotion of CPD' (IFAC, 2012, p.5) rather than 'Promotion of Lifelong Learning'. However for the first time lifelong learning is clearly defined. In explaining the scope of the standard the redrafted IES7 states:

Lifelong learning represents all learning and development activity, formal or informal, undertaken with the aim of enhancing knowledge, skills, values, ethics and attitudes from personal, civic, social and employment-related perspectives.

(IFAC, 2012, p.7)

This definition appears to be based on that adopted by the European Union (EU) which states that lifelong learning

includes learning for personal, civic, social and employment-related purposes and can take place inside or outside the formal education and training systems.

(EU, 2012)

It will be of great interest to see how professional bodies, ICAEW included, react to the introduction of such a broad definition, particularly when they are required to 'foster a commitment' to lifelong learning.

In their research across many professional associations, Friedman & Phillips (2004, p.362) comment that some associations define CPD as 'lifelong learning for professionals'. However this begs the question of the extent to which CPD and lifelong learning can be the same thing. In the accountancy context should lifelong learning relate solely to professional competence, as IFAC had proposed in 2011? Or is the much wider description they have now introduced more appropriate? For whose benefit is CPD and how does this compare with lifelong learning? Questions such as these added to my initial desire to explore the roles of CPD and lifelong learning in the accountancy profession.

Lifelong learning and CPD in practice

There remained the question of what might be the nature of lifelong learning in the accountancy profession and in particular what learning might there be that is above and beyond that required for professional competence. My own learning experiences and my early doctoral research are considered below and provide some initial responses to this question.

Accountants are now making career choices which are more and more likely to involve serial careers, career breaks and portfolio careers. These exemplify the 'spliced careers' forecast many years ago (Handy, 1981,

p.398). Unusually for someone of my generation my career has reflected much of this diversity. I have experienced seven distinct careers as a chartered accountant. I have been a tax specialist, a partner in a firm of chartered accountants, a management consultant, a finance director and a director at a professional accountancy body and, at present, have a portfolio career which includes working as an academic and acting as a trustee in the voluntary sector. In each role I have developed my professional skills to take advantage of the opportunity afforded to me.

The apparent anomaly between CPD and lifelong learning referred to above led me to consider my own learning. Over the years how and what I have learnt has depended on the various roles I have undertaken. For example, when I was a director with ICAEW in the 1990s, there was a formal review process where my training needs were identified and the employer then sourced appropriate courses which I attended. However, in parallel, I chose to pursue the Master of Business Administration (MBA) qualification to give my career fresh impetus. As a novice Open University lecturer I later sought opportunities to increase my skills and gradually took on mentoring, monitoring and moderating roles to develop my own expertise. I was concerned that I lacked qualifications and therefore demonstrable credibility in the higher education arena and pursued a fast track route to membership of the Institute for Learning and Teaching in Higher Education, ultimately becoming a fellow of the Higher Education Academy. More recently, as a new board member for a housing

association, I attended national conferences where I was able to absorb the culture and understand the current issues facing the sector.

However my learning has involved far more than participating in discrete activities, such as the ones mentioned above. Over the years I have learnt to play to my strengths, to understand where my skills can make the most difference, to communicate effectively in a range of contexts and to manage the demands on my time. My own lifelong learning story has evolved as a response to my ever-changing environment. I have learnt in many ways, in a continuous response to the context in which I have been working, and my learning has also helped shape career opportunities. It was this process of learning throughout a multifaceted career that I wished to research; to look at how accountants 'engage and re-engage continually' in learning (Sutherland and Crowther, 2006, p.3). This area of ongoing personal and career development was absent in the CPD discourse originally described by IFAC where the focus was on being competent to perform a role with little reference to lifelong learning, although the personal aspect of lifelong learning does now feature fleetingly in the description of lifelong learning in the redrafted standard (IFAC, 2012).

From 2005 all non-retired ICAEW members have had to comply with the new output-based CPD scheme. When asked to complete my annual CPD declaration I have been required to review my reflect-act-impact learning cycle. To do this I note down the formal learning events I have attended in the previous year and look ahead to any further skills or knowledge I need

to acquire. I now realise that in doing this I am epitomising the 'current zeitgeist of ubiquitous audit' where workplace learning is seen as the 'controlled acquisition of predetermined skills' (Hodkinson et al., 2004, p.22). However this CPD process in no way reflects all my learning and, as already illustrated, there is undoubtedly a disconnect between the annual CPD requirement and the totality of my learning. I realised there would be some similarities, but many differences, among the lifelong learning stories and CPD experiences of other ICAEW members. I have always been a passionate believer in personal development. Reflecting on my own learning led me to wonder whether what and how I had learnt could in some way be of benefit to other accountants and, more generally, whether accountants could learn from each other.

An initial study undertaken at the end of the first year of my doctoral studies provided valuable feedback from the three ICAEW members I interviewed about their CPD and other learning experiences. The first member saw CPD as a necessary demonstration of technical competence following his comparatively recent return to work in an accountancy practice. For the second member CPD was a regulatory requirement overseen by his employer because he worked in a regulated area. Meanwhile the third member was confident she could produce adequate CPD records if called upon to do so but found no value in the CPD process in her current non-financial role. Overall the respondents viewed 'CPD' as a necessity if they were in a role where they had to demonstrate competence to regulators or needed to keep up with current technical

developments. However the majority of their learning activities concerned learning from experience, often by taking on new challenges. Several common themes emerged from this initial study. The learning stories all encompassed personal values, preferences, work-life balance and career prospects. The interviews not only highlighted the importance of the informal as well as the formal aspects of CPD but also provided examples of the more elusive concept of lifelong learning. It also suggested there could be patterns to how accountants learnt in various contexts; patterns from which others could learn and benefit.

ICAEW is the largest chartered accountancy body in the UK and its membership is the most diverse. Its members work in public practice (in firms of chartered accountants), in industry and commerce and in the public and not-for-profit sectors. They work in both regulated and non-regulated areas of work. Members are at differing levels of seniority with some being employers while others are employees. Some are working full-time and others part-time. Some, like me, have portfolio careers where they are pursuing more than one employment or self-employment opportunity, each usually on a part-time basis. In all these contexts both CPD, relating to professional competence, and the wider aspects of lifelong learning have a valuable contribution to make to an accountant's learning.

My own experiences and the initial study I conducted helped clarify the overarching focus I wished to explore in the research, namely *'Patterns of learning in the accountancy profession: the roles of continuing professional*

development and lifelong learning'. I needed to encompass both CPD and lifelong learning and ICAEW, as an early adopter of output-based CPD and with such a diverse membership, provided an excellent setting for my research.

How does this research add value?

CPD in the accountancy profession has been an under-researched area (Friedman and Phillips, 2004; Paisey et al., 2007; Wessels, 2007). What research there had been had focused on **input**-based CPD schemes and had usually been undertaken to inform the CPD policies of professional accountancy bodies (Paisey et al., 2007; Wessels, 2007; IFAC, 2008; De Lange et al., 2010). IFAC (2008, p.96) identified a lack of interest in research into CPD among accounting academics and highlighted the trend for 'bottom up' research commissioned by professional bodies. By contrast my research is set in the context of one of the comparatively few **output**-based CPD schemes. Unusually, my research is from the perspective of individual accountants, with no input from either professional bodies or employers. In addition I found no previous research that had looked at both CPD and lifelong learning in the accountancy profession. My research would therefore not only contribute to both the CPD and the lifelong learning research agendas but would also include a new combined perspective. The research is even more timely following the recent change in how IFAC (2012) describes lifelong learning.

Four recent developments serve to emphasise the changing environment in the UK and how important it is to understand better how learning can benefit accountants throughout what are increasingly likely to be spliced careers. The first is the ongoing impact of the economic recession that started in October 2008 which has affected how, when and where people may be able to pursue their careers. The next two developments relate to retirement. The government announced plans to increase the state pension age to 66 for both men and women by 2020 (HM Government, 2009). Alongside this the default retirement age was removed so employers could no longer issue retirement notices to their employees (HM Government, 2011). These changes mean careers will be expected to last longer, and for financial reasons may have to do so.

The final development relates to gender, and emerged while this research was in progress. In February 2011 Lord Davies of Abersoch published his independent report 'Women on Boards' (Davies, 2011) in which he lamented the fact that only 12.5% of FTSE 100 company board members were women. He referred to the leaking female executive pipeline, an issue present in accountancy as much as in other fields and, citing Ioannidis and Walther (2010), wrote;

This leaking pipeline may be partially explained by the level of female attrition from the UK workforce. Male and female graduate entry into the workforce is relatively equal. This equality is maintained at junior management positions but then suffers a marked drop at senior

management levels. The reasons for this drop are complex, and relate to factors such as lack of access to flexible working arrangements, difficulties in achieving work-life balance or disillusionment at a lack of career progression.

(Davies, 2011, p.14)

The four issues identified above together provide compelling reasons why this research can add value by exploring how CPD and lifelong learning can help accountants respond to the challenges outlined. The findings will have relevance not only for accountants but also for professional bodies for accountants. The issues outlined above are by no means unique to the accountancy profession and aspects of the research will also be of interest to other professions.

My stance as a researcher

As described above I have always been a passionate believer in personal development in its widest sense. For several years I have been an elected member of the ICAEW Council and sit on its Learning and Professional Development Board, seeing these as ways of giving something back to the accountancy profession. This research has provided a further opportunity to do so. I started with no preconceptions of what my findings and conclusions might be but felt that whatever I discovered would increase understanding in this critical area. Whatever respondents and interviewees had to say about CPD and about learning throughout their careers would

be of equal interest and value. The use of 'I' in this report demonstrates that I am an insider to this research. However throughout the research I have adopted a reflexive approach and have been 'striving for objectivity and neutrality' (Ritchie and Lewis, 2003, p.20).

This initial chapter has set the scene and considered issues relating to the two topics at the heart of this research; continuing professional development and lifelong learning. It has also indicated why this area of research is not only of interest to me but also of relevance and potential value to others.

CHAPTER 2

SHAPING THE RESEARCH

The second chapter explores two dimensions which are beginning to emerge in the research, namely a snapshot of learning activities at one point in time, relating to the current career stage, role and sector, and learning across a career. It explains how the research was designed in order to explore these aspects and why a mixed methods approach was adopted. The wording of the detailed research questions is discussed and the implicit and explicit assumptions adopted in the research are considered.

The two dimensions to the research

As outlined in Chapter 1 the CPD discourse of IFAC, the global body for accountants, is very much focused on maintaining and developing competence within a role. To examine learning activities in connection with accountants' current roles this research needed to capture a snapshot of current learning activities across the accountancy profession. ICAEW's introduction of an output-based scheme had given increased emphasis to informal learning within CPD and the impact of this change needed to be investigated. This has been done by building on research carried out by Felstead et al. (2005) who surveyed formal and informal learning activities by using the metaphors of 'learning as acquisition' and 'learning as participation' (Sfard, 1998). They used parametric statistical techniques to analyse the results of their large-scale survey and a similar approach has

been employed in this research. This literature is considered further in Chapter 3 and the methodology in Chapter 4.

In contrast it was not possible to explore the phenomenon of lifelong learning by looking at a snapshot of learning activities. This instead needed to be explored by talking in-depth to individual accountants about their learning experiences. IFAC (2004a) initially referred to lifelong learning in connection with the continuous maintenance and development of professional competence. My personal experiences and earlier research described in Chapter 1 identified wider facets to lifelong learning. In order to explore these wider aspects as well as looking at learning activities in connection with current roles I concluded that in the research I needed to be asking questions in two very different ways. The first involved a highly structured large-scale survey to capture a snapshot of learning activities and generating mainly numerical data. The second involved a smaller number of much less structured in-depth interviews to explore learning experiences across a career which would generate narrative data. Teddlie and Tashakkori (2009, p.35) refer to such an approach as 'a classic MM [mixed methods] combination'.

Despite the reference to 'classic', mixed methods research is still comparatively new. By the late 1980s qualitative research, underpinned by an interpretivist paradigm, had been recognised as a valuable alternative in the field of educational research to the traditional quantitative approaches with their positivist paradigms. However there were many at that time who

felt quantitative and qualitative methods could not be integrated because the two underpinning paradigms were incompatible (Howe, 1988). Mixed methods research has evolved considerably over the last twenty years with initial supporters still contributing to its evolution. In the early days of mixed methods research Hammersley (1992) suggested that quantitative and qualitative research paradigms were not dichotomies or dualisms but instead formed a continuum: twenty years later he proposed that researchers should not be choosing to adopt a particular research method but instead should be considering what is appropriate at each phase of the research process (Hammersley, 2012). Early in the development of MM research Bryman (1988, p.154) noted that researchers' skills often limited 'their ability and inclination to flirt with other approaches', and that this reluctance was probably helping to prolong the paradigm wars, whereby positivism and interpretivism were seen as intrinsically incompatible. However much more recently Bryman (2006, p.111) refers to the 'paradigm peace', commenting that 'to a very large extent, the paradigm wars can be considered over and peace can be regarded as having broken out' (ibid, p.113) and that researchers are now using mixed-methods when the area of research suits this. The peace is not yet accepted by all. When Gage (1989, p.4) predicted life after the paradigm wars, he commented that the term "social science" is at its root an oxymoron', suggesting there would be ongoing tension around the use of scientific methods to explore social phenomena. Over twenty years later Plowright (2011, p.179) refers to an ongoing 'raging debate' over this issue.

Whilst being mindful of the above tensions, the approach chosen for this research is the one that best enables the overall focus of the research to be explored and the detailed research questions outlined below to be answered. The approach is discussed further below and the collection and analysis of the data are considered later in Chapter 4.

A common theme in the mixed methods literature is that the world is multi-dimensional and research needs to reflect this. Miles and Huberman (1994, p. 40, original emphasis) comment that ‘numbers and words are *both* needed if we are to understand the world’ and Mason (2006, p.10) suggests that ‘understandings are impoverished and may be inadequate if we view...phenomena only along a single dimension’. She refers to the macro and micro scales in which lives are simultaneously lived, seeing these two facets as underpinning the justification for mixing methods in research. Greene adds to this theme with her advice to

redirect attention away from fundamentally
incommensurable attitudes of paradigms – including
objectivism-subjectivism and realism-idealism - and
toward different and distinctive but not inherently
incompatible attributes, such as distance-closeness,
outsider-insider view, figure-ground, generality-
particularity....

(Greene, 2007, p.53)

Both Greene’s approach and the macro and micro elements referred to by Mason (2006) very much resonate with the intention in this research to

explore accountants' learning experiences from the two perspectives mentioned above – a snapshot at one point in time and across a career.

A further potential benefit of using mixed methods emerged. In reviewing the approach adopted for her doctoral thesis Woolley (2009, p. 7) commented that her aim was for the qualitative and quantitative components 'to be mutually illuminating, thereby producing findings that are greater than the sum of the parts'. To illustrate this she referred to a model developed by Gorard and Taylor (2004) which is reproduced at Figure 2.1. Gorard and Taylor (ibid, p. 47, original emphasis) commented that 'Using the results in A, B and C as *all* valuable increases the amount and range of evidence available to us'.

Figure 2.1: A complementary combination of approaches

Source: Gorard and Taylor, 2004, p.47

Figure has been removed for copyright reasons

As will become apparent later, the approach adopted in this research has not only resulted in insightful findings in sectors A and B, but the triple-intersect area C has led to the development of a new and unanticipated model for professional learning. Mason (2006, p.14) comments that 'mixing

methods can enhance our capacity for theorizing beyond the macro and micro' and this has been the outcome of this research.

The detailed research questions

The overarching aim of this research is to explore patterns of learning in the accountancy profession and the roles of CPD and lifelong learning. Each accountant has a pattern of learning activities in their current role which includes, but is by no means limited to, what they perceive and record as CPD. Each accountant is also part-way through his or her accountancy career and will have been involved in learning as their career has unfolded. CPD and lifelong learning are not two discrete phenomena. CPD does not just relate to competence in the current role but continues throughout an accountants' career whilst any snapshot of learning at one point in time is part of an accountants' overall lifelong learning. The two concepts are not separate but inextricably inter-related. Each is a part of the other. The research therefore has sought to capture this complementarity through the wording of three specific research questions:

- 1. What do accountants learn in their current role?:*
 - a. What learning activities do accountants feel are most relevant?*
 - b. Which learning activities do accountants describe as CPD?*
 - c. What motivates accountants to learn?*
- 2. How do accountants perceive and describe their experiences of learning throughout their careers?*
- 3. How do responses to the questions above vary according to the role, sector, career stage and gender of an accountant?*

The answers to the three questions not only provide individual insight but also enable the overarching focus of the research, the roles of CPD and lifelong learning, to be addressed. The first research question, which relates to a snapshot of learning activities at one point in time, has been addressed by collecting data from a large-scale survey. The second question relating to learning across a career involved in-depth interviews. All the data have been used to cast light on the third question; whether, and if so how, patterns of learning vary across the profession.

The wording of the research questions was critical if the inherent complementarity of the concepts of CPD and lifelong learning was to be captured. The second question was based on one formulated by LaCourse (cited by Moustakas, 1994, p. 106), namely 'How do people perceive and describe their experience of time?' The word 'perceive' acknowledges that people view time differently while the words 'describe' and 'experience' indicate that research participants will be asked to talk about the subject in some depth. The use of equivalent wording would allow everyone to talk about their own learning experiences and so the second research question became, 'How do accountants perceive and describe their experiences of learning throughout their careers?' In order to preserve the sought-for complementarity an element of perception was also included in the first research question. As a result this asked accountants which activities they *felt* were most relevant and which activities they would *describe* as CPD. Unlike previous researchers into CPD in the accountancy profession (Paisey et al., 2007, Wessels, 2007) no effort was made to quantify learning

activities or their outcomes. Throughout the research it was individuals' perceptions of their learning experiences that were explored, so avoiding potential dichotomies caused by opposing paradigms and instead ensuring the two facets of the research were complementary.

In his much cited work on phenomenological research methods Moustakas (1994, p. 52) comments that in phenomenology 'perception is regarded as the primary source of knowledge, the source that cannot be doubted'. In this research the world is being described as seen by subjects with the important reality being what people perceive it to be (Kvale, 1996). The approach adopted therefore has similarities with a phenomenological approach as evidenced by the choice of research questions, both for the large-scale survey and the in-depth interviews, where phenomenology has its natural home.

In carrying out the research I have accommodated the idea of strangeness, a further aspect of the phenomenological approach first articulated by Schuetz (1944, p.499). I needed to 'place in question what seemed unquestionable' to me, as a member of the accountancy profession. The phenomenological approach required me to 'bracket' my own background knowledge (Denzin, 1989, p.55). Denzin suggested that in so doing a phenomenon needed to be taken apart and dissected so that 'it is *not* interpreted in terms of the standard meanings given to it by the existing literature' (original emphasis). Whilst Chapter 1 included the IFAC definitions of CPD and learning and its description of lifelong learning, this

research explores alternative ways of describing some of these concepts.

However the accountancy context of this research corresponds with realism in that there is 'an external reality which exists independently of people's belief and understanding about it' (Ritchie and Lewis, 2003, p.11). As Ritchie and Lewis did, this research also acknowledges the critical importance of how respondents have interpreted a situation and how they understood things from their own perspective. The ontological position would therefore seem to reflect the 'subtle realism' (ibid, p.19) they ascribe to Hammersley. Hammersley (1992, p.51, original emphasis) describes its key elements as:

- Knowledge can not be defined with certainty but should be defined as 'beliefs about which we are reasonably confident';
- Making a claim does not change relevant aspects of reality;
- 'The aim of social research is to represent reality, not to *reproduce* it'.

Although written from an ethnographic perspective, the above description of reality resonates with the aims and approach adopted in this mixed methods research.

As described earlier in this chapter, the research had been shaped to answer the research questions before the assumptions underpinning it were discussed. This follows the advice of Hammersley (1992, p.51) that the approach chosen should 'depend on the purposes and circumstances of the research, rather than being derived from methodological or

philosophical commitments'. However more recently he warns against 'excessive pragmatism' when mixing research methods. 'We cannot avoid making epistemological and ontological assumptions, at least for working purposes' (2012, slides 11 and 12). Although recognising that the validity of such assumptions can not be directly tested, Hammersley contends this does not preclude the need to make and state the assumptions that underpin any research, as has been done in this chapter.

In carrying out the mixed methods research an 'explanatory sequential design' has been adopted (Creswell and Plano Clark, 2007, p.72). The interview phase follows the survey with the interview data helping to explain or develop the survey results. There are two variants of this design. The first is the 'follow-up explanations model' (ibid, p.75) where the quantitative research is dominant and the qualitative phase explores some of the quantitative results further. Using Morse's taxonomy (1991, cited in Morgan, 1998) this research is described as QUAN → qual. The second variant is the 'participant selection model' (Creswell and Plano Clark, 2007, p.75) where, as the name suggests, the quantitative phase is used to identify potential interviewees for the qualitative phase. This can be described as quan → QUAL. Morgan (1998) advises that the weighting of the two phases should reflect what is best suited to address the research goals. At the start of this research the two phases were given equal weighting as they appeared to have equal potential to provide value and this has subsequently proved to be the case. As the main research was preceded by an initial qualitative study comprising three interviews, the

complete structure of the research is qual → QUAN → QUAL.

The method adopted provides the opportunity for ‘multiple ways of knowing’ (Greene, 2007, p.17). As discussed above, the research encompasses issues such as distance-closeness and generality-particularity instead of identifying dichotomies such as objectivism and subjectivism. This reflects a ‘complementary strengths’ stance to the question of paradigms (Greene, 2007, p.76; Teddlie and Tashakorri, 2009, p.98), whereby the integrity of the different methodologies is maintained but the two approaches are used to provide different dimensions to the research. The purpose of the research is what Greene describes as complementarity, where the quantitative and qualitative phases explore ‘different facets or dimensions of the *same complex phenomenon*’ (ibid, p.101, original emphasis). There are also some elements of expansion, where ‘different methods are used to assess *different phenomena*’ (ibid, p.110, original emphasis). The survey and the interviews have been linked by inviting survey respondents to participate in the interviews and using the interviews to explore further some of the survey findings.

Johnson and Onwuegbuzie (2004, p.14) refer to mixed methods as ‘a research paradigm whose time has come’, commenting that a tenet of mixed methods research is ‘that researchers should mindfully create designs that effectively answer their research questions’ (ibid, p.20). This chapter has set out the two dimensions to this research, a snapshot of learning activities at one point in time and learning across a career, and

explained why a mixed methods approach has been adopted. The assumptions underpinning the research have been discussed, in particular by looking at the wording chosen for the detailed research questions. A review of the literature follows in Chapter 3 before Chapters 4 and 5 consider, in turn, the large-scale survey and the in-depth interviews.

CHAPTER 3

A REVIEW OF THE LITERATURE

The purpose of this literature review is to develop a theoretical underpinning for my research into the learning activities and experiences of accountants. The review covers a wide range of topics, such as lifelong learning, work-based learning, identity and agency, any one of which in different circumstances could have been reviewed in depth. However in my research context the aim of the literature review is instead to identify theories and concepts which accord with my knowledge and experience of learning in the accountancy profession. The theories and concepts have then been used to develop conceptual frameworks to help focus the research into a snapshot of learning activities at one point in time and into learning across a career.

The review begins by considering the history, inherent tensions and current implementation of continuing professional development schemes before exploring literature around lifelong learning. To capture a snapshot of learning activities the review draws on literature relating to professional, situated, informal and workplace learning. From this a conceptual framework is developed, based on the model of the three dimensions of learning and competence (Illeris, 2009). The review then moves on to consider learning across a career by drawing on literature relating to agency and identity, out of which emerges a second conceptual

framework. Finally literature relating to the impact of changing career patterns on learning is explored.

CPD and lifelong learning

The evolution of continuing professional development

Houle (1980), an eminent writer in the field of professional development called his book 'Continuing learning in the professions'. He consciously chose the word 'learning' rather than the then-prevalent 'education' because he wished the emphasis to be on individuals and groups achieving their potential. He felt this distinction was 'essential when learners are professionals, people who, above all others, should have a sophisticated ability to guide their own careers' (ibid, p.xi). Houle felt that for the highest standards of character and competence, every practising professional needed to 'engage in lifelong study' (ibid, p.7). He also proposed that continuing education was not merely about keeping up to date but 'must also be designed to facilitate changes in life patterns or career lines' (ibid, p.13). An alternative view was that, as professions existed primarily in the public interest, the purpose of continuing professional education (CPE) activities should be to reassure the public (Lifvendahl, 1998). From his twenty year review of CPE, Young (1998, p.135) concluded that 'Governmental bodies, professional associations and employers have used mandatory continuing professional education as a method to quell public concern about professional incompetence'.

However practitioners themselves were not finding CPE of great value. After the first three year cycle of Mandatory CPE for US accountants, Coffee and Beegle (1994) found the 200 accountants they surveyed 'mildly agreed' that Mandatory CPE, with its required participation in an agreed programme of courses, enhanced the public image of their profession and enhanced the quality of professional work. Despite this lukewarm reception the scheme continued to grow to the extent that only a few years later Young (1998, p.138) concluded that 'the dinosaur, the multimillion dollar mandatory continuing professional education enterprise, is alive and well and increasing in importance, sophistication and power'. A further motivational force had also become apparent; the financial benefit accruing to US accountancy bodies who enjoyed near monopolistic positions in the field of CPE provision. However accountants themselves continued to be lukewarm about CPE. Over 10,000 North Carolina accountants, each required to do 40 hours accredited CPE each year, were surveyed (Wessels, 2007). On a five-point Likert scale, with 3 being neutral, the 2,000 respondents averaged 3.45 in their view of whether the Mandatory CPE programme was effective - not an overwhelming endorsement. The research did not consider what other ways there might be to help practitioners to meet their learning needs. The recommendations were addressed to the providers of CPE and focused on how to make CPE programs even more successful by improving the location and content of courses.

Meanwhile, in the UK, CPE had metamorphosed into continuing professional development (CPD) which was seen as differing from CPE because it also involved 'embracing and recognising informal learning that can be achieved in practice' (Friedman and Phillips, 2004, p.371). However, as in the US, professionals themselves were not strong advocates of mandatory CPD. Although 70% of human resources professionals did support accreditation certificates for course attendance, 85% did not favour mandatory CPD (Jones and Fear, 1994). Despite this apathy subsequent research within the HR profession found that, as with CPE in the US, 'CPD is fast attaining an as yet unchallenged status as orthodoxy' (Sadler-Smith and Badger, 1998, p.66). Professor Andrew Friedman, Managing Director of the Professional Associations Research Network (PARN) and a long-time observer and researcher of the CPD scene across professional bodies has suggested:

CPD may be thought of as an 'institutional wrapper' provided by professional bodies around what most professionals had 'just done' in the past to keep themselves up-to-date and to develop themselves as professionals.

(Friedman, 2012, p.32)

This comment captures very well how 'CPD' has become a new shorthand description for the professional learning agenda. Friedman not only describes CPD as 'a creation of professional bodies' (ibid, p.39) but he also concludes that the professional bodies were exerting enormous influence over the whole CPD agenda:

They still almost exclusively define what CPD is. They decide what counts as legitimate or valid CPD and provide support for the CPD cycle.

(Friedman, 2012, p.39)

In research with accounting professionals working outside public practice, Rothwell and Herbert (2007) discovered that attendees at a branch event associated CPD most with courses, reading and, unsurprisingly, attending branch events provided by their professional body. Rothwell and Herbert's well-argued conclusion was that 'future CPD provision needed to be less supply-led and more demand-driven' (ibid, p.136). This corresponds with the earlier recommendation of Young (1998) that CPE delivery needs to be learner-centred rather than teacher-centred. However if CPD is to be learner-centred, for whose benefit should that learning be? Friedman et al. (2001) found in their research that employers saw CPD not in terms of how it benefited the individual, but in terms of how an individual with that learning could benefit their organisation, with the employers' requirement focused on professional rather than personal development. In an unpublished Masters Degree dissertation (Lindsay, 2007), I too found that the influence of the employer in the choice of learning activities was significant, a factor explored further in this research. From the above, it would seem that professional associations, employers and professionals each have different expectations from CPD, with the professionals' voice potentially the least influential.

Two underlying tensions and dichotomies have emerged around CPD. As outlined in Chapter 1, early researchers into CPD in the UK identified two contrasting CPD models. Madden and Mitchell (1993, p.26) found well-established and highly visible professional bodies operated a 'sanctions model' where members were required to fulfil a requisite number of hours of study each year. Meanwhile a 'benefits model' was used by those bodies aspiring to chartered status, as a way of encouraging the competence of their members through a voluntary CPD scheme. Mandatory CPD schemes are now widespread but these two conflicting purposes still remain a source of tension. Allied to these are the possible limitations of CPD. Friedman et al. (2001, p.1) describe CPD as an 'ambiguous and contested concept'. As an example of this they found in their research with practitioners that 'respondents were overwhelmingly sceptical about linking CPD to competency' (ibid, p.87). The practitioners felt that CPD should be about learning and that the 'examination of capability and competence ... should be undertaken by other means' (ibid, p.176).

There are also concerns about the impact a mandatory CPD scheme can have on professionalism. In a review of professional learning, Harrison (2003, p.35) posed the question, 'If practitioners are increasingly subject to measurement against externally imposed standards of performance, in what ways can they be said to be a profession and able to act on the basis of autonomous judgement?' He suggests that professional autonomy and reflective practice would instead manifest themselves in how professionals managed the development of their own careers, where the development is

‘never complete with no closure on the need for further learning’ (ibid, p.29). In a review of the CPD landscape, Boud and Hager (2012, p.17) comment on the irony that the formalising of CPD has resulted in ‘a move from the outcome of CPD – the development – to the input – the activity’. Wenger (2009, slide 2) also expresses similar concerns, referring to the ‘colonisation’ of the learning landscape through ‘codification and regulation’ and ‘institutionalized accountability’. He describes this colonisation as creating a ‘tension for meaningful learning’ which stunts the development of personal identity. Mandatory CPD schemes are potentially part of this institutional regulation with the resultant CPD not necessarily facilitating the ‘changes in life patterns or career lines’ which Houle (1980, p.7) had advocated over thirty years ago.

Against this backdrop the global body for accountants, IFAC (2004a) introduced its requirement for mandatory CPD and ICAEW (2005), one of the UK-based accountancy bodies, responded by introducing an output-based scheme. This innovative approach gave more prominence to informal learning and had the potential to allow a more holistic and learner-centred approach to professional learning than had prevailed with traditional input-based CPD schemes. In an attempt to promote and facilitate output-based CPD, IFAC (2008) subsequently commissioned research from the Professional Associations Research Network (PARN) into approaches to CPD measurement, an area of potential difficulty for output-based schemes. The research involved contacting those at professional bodies who were responsible for CPD and for CPD measurement but,

unlike this research, no views were sought from accountants themselves. The IFAC research report acknowledges several limitations inherent in input-based schemes, including the fundamental issue that time spent attending CPD activities 'is not a good proxy for learning' (IFAC, 2008, p.101). An output-based scheme is seen as a clearer signal to stakeholders that 'the profession takes maintenance and development of competencies seriously' (ibid, p.88). The research also refers to some abuse of input-based schemes: for example, attendees signing attendance forms for absent colleagues. In addition there is recognition that, as professional bodies under input-based schemes accredit CPD activities, they are in a position to determine 'what could 'count' as legitimate CPD' (ibid, p.101). This runs counter to the requirement that 'it is the responsibility of the individual professional accountant to develop and maintain professional competence' (IFAC, 2004a, p.1). Research amongst accountants in the Asia Pacific Region, where CPD schemes are predominantly input-based, has highlighted similar anomalies (De Lange et al., 2010) with the result that the final recommendation from that research is that:

Member bodies of IFAC need to work towards shifting the focus of professional accountants from a compliance mentality in relation to CPD to more fully embracing the ethos of lifelong learning and professional development approach to CPD.

(De Lange et al., 2010, p.4)

The views expressed by Harrison (2003), Boud and Hager (2012) and Wenger (2009) would certainly support such an 'ethos of lifelong learning and professional development'.

Meanwhile output-based schemes were not without their problems. The IFAC research highlighted the complexities inherent in measuring outputs shortly after Melvyn Berg (2007, p.322), then Deputy Chair of IAESB, had stated that 'In all cases, CPD activities must be measurable, and verifiable. Professional accountants need to be able to measure their CPD activities or outcomes'. In a recent review of the CPD landscape Friedman (2012, p.228) describes this issue as 'the fundamental paradox of CPD'. Professionals are presumed to know what they need to do to develop themselves and are expected to keep their knowledge and skills up-to-date: but they are then asked to provide evidence to reassure others that they have done so. Friedman comments that 'the first side of the CPD paradox suggests a light touch approach [to measurement] is best'. However he fears the need for greater accountability, and the need for evidence that is assessable by non-experts, suggests that a heavier touch regime will prevail. His concern is that attempting to measure an outcome will change behaviour in unpredictable ways which will not necessarily improve professional practice. This mirrors the reservations expressed by Harrison (2003), Wenger (2009) and Boud and Hager (2012). Friedman (2012) concludes that whilst knowledge can be measured, competence is a different proposition and that measuring the outputs in an output-based scheme would not be straightforward and could be expensive. This contrasts with

the relative ease of implementing, monitoring and administering input-based CPD schemes reported by IFAC (2008). The IFAC research also identifies a 'drag' in the switch to output-based CPD, experienced when other parts of a network continue to use input-based approaches to CPD (ibid, p.87).

While output-based CPD is acknowledged as pedagogically preferable, there remain issues around its implementation and in particular around measuring the outcomes of such an approach. ICAEW has sought to avoid these issues by adopting the light touch approach to CPD measurement described above by Friedman (2012). Having reviewed their learning needs using the reflect-act-impact cycle, ICAEW members are asked to certify annually that they have met the CPD requirements. There follows random sampling of members' records with disciplinary action taken when necessary. In addition ICAEW and other professional accountancy bodies have introduced quality assurance schemes for all practising firms. Periodically such firms are independently assessed and, where appropriate, improvements in professional practice recommended. These more holistic reviews are in effect an 'examination of capability and competence' on the lines outlined above by Friedman et al. (2001, p.176).

The above literature shows that CPD remains a contested area. Friedman (2012) identifies the fundamental dilemma that professionals are implicitly assumed to know what they need to do to maintain and develop their skills, but can not demonstrate this explicitly. When evidence is required

there is therefore a tendency to rely on input measures relating, for example, to course attendance, even though it is recognised that time spent attending CPD activities 'is not a good proxy for learning' (IFAC, 2008, p.101).

The wider aspects of lifelong learning

In contrast to CPE and CPD, lifelong learning has been the subject of considerable academic interest. The lifelong learning literature suggests a 'vast and inclusive concept' which Tuijnman (2002, p.12) felt evaded definition. Lifelong learning has become ubiquitous in policy statements (Field, 2002) with the European Commission stating in 2000 that it 'must become the guiding principle for provision and participation across the full continuum of learning contexts' (Alheit, 2009, p.116). Indeed IFAC (2004a) itself gave lifelong learning prominence in its initial standard, despite not defining the term, an omission finally addressed in the latest redraft (IFAC, 2012).

Researchers identified that much that was promised publicly in the lifelong learning arena would be expected to be provided privately and that the shift from education to learning is an expedient way of moving the responsibility for provision to the individual (Field, 2002, Alheit, 2009). Regardless of the apparent political expediency of lifelong learning, the shift from education to learning appears to be overdue. Since the 1960s writers have been aware of the rate of change and Rogers (2002) cautioned that 'teaching and the imparting of knowledge [only] makes

sense in an unchanging environment'. As mentioned above in 1980 Houle was already endorsing the need for a learner-centred rhetoric in professional development as did Rothwell and Herbert (2007) in their later research into CPD for accountants. By the late 1990s the traditional bounded field of adult education had been replaced by the 'more diverse moorland of lifelong learning' (Edwards, 1997, p.67), a move which was also seen as increasing the role of informal learning (Tuijnman, 2002). This enormous area of often below-the-surface activity has been memorably described as 'the informal learning iceberg' (Livingstone, 2002, p.56). The shift to individual responsibility, the related move from education to learning and the consequent growth in informal learning are themes from the lifelong learning literature that are all reflected in the requirement for mandatory CPD schemes in the accountancy profession. Whilst professional accountancy bodies are required to monitor CPD schemes it is nevertheless up to individual accountants to comply. The change from 'CPE' to 'CPD' demonstrates that the rhetoric has moved on from education to learning and the output-based scheme which ICAEW has chosen to introduce gives more prominence to informal learning activities.

A recurrent theme in the lifelong learning literature concerns the increasing rate and complexity of change. The 'triumvirate of demographic, technological and economic change' was seen as 'heralding the need for lifelong learning' (Edwards, 1997, p.22). Barnett (2002, p.7) refers to 'a world characterised by contestability, challengeability, uncertainty and unpredictability' and identifies three related forces; globalisation, the rise

of the audit state and the IT revolution. He concludes there is no hiding place from this supercomplexity and that in such conditions 'work has to become learning and learning has to become work'. In similar vein lifelong learning is seen as not only a response to, but also a creator of change (Edwards, 1997). This reflexive theme is echoed by Alheit (1994, p.283) who argues the case for a 'biographical' approach to learning 'which has the capacity to change both the individual and the context within which learning takes place'. In doing so Alheit refers to an interaction between structure and subjectivity. Because an individual is aware of other possibilities the structure is 'elastic' and so is capable of change. Usher et al. (2002) add to this with their view that subjectivity is an ongoing construction and that experience can always be reread. The literature in this area identifies two aspects at the heart of lifelong learning, the individual and the context, with the two linked through an ever-evolving relationship where reflexivity is of fundamental importance. This interrelationship and the need for reflexivity become recurring themes within this research.

In the context outlined above, it is no surprise that 'living a life' is described as increasingly problematic (Alheit, 1994, p.285). This complexity is highlighted by Field (2006) who comments that there will be non-normative as well as normative events in an individual's career and that even anticipatable normative events can occur at unexpected times. Meanwhile in reviewing learning throughout working life, Billett (2001) mentions discontinuities in location, occupation and family events and

comments that careers will not automatically move forward but can involve retrenching. Alheit (2002, p.40) encapsulates all these possibilities when he refers to 'a disappearing of 'normal' lifecourse scripts'. Alheit (2009, p.125) sees biographical knowledge as helping individuals perceive the 'potentiality of our unlived lives'. 'We hold our own lives in our hands and are the subjects of our biography' (ibid, p.123). Making sense of personal biographies in the context of wider changes was described by C. Wright Mills in 1959 as 'The Sociological Imagination' (Sutherland and Crowther, 2006, p.3). Sutherland and Crowther suggest this concept is still just as relevant but could now be more appropriately referred to as the 'lifelong learning imagination'. They see this as a 'process that enables people to understand their personal circumstances and the habits of mind, knowledge and skills they possess' (ibid, p.4), to look at how they 'engage and re-engage continually' in learning (ibid, p.3). As outlined in Chapter 1, personal and career development were absent in IFAC's initial standard where lifelong learning was linked to being competent to perform a role. Even though the personal aspect of lifelong learning is now referred to in the redrafted standard (IFAC, 2012), the standard remains very closely linked to professional competence with very little acknowledgment of the ongoing potential and value of lifelong learning which emerges from the above literature.

Capturing a snapshot of learning activities

Having explored CPD and lifelong learning, the literature review now moves on to consider learning in the workplace, before addressing learning across a career in the final section.

Learning in the workplace

It had been assumed that pre-service training was sufficient for a lifetime of professional work (Young, 1998) but it was gradually realised that this was no longer possible. Both Houle (1980) and Schön (1983) included in their books introductory chapters about the crisis in the professions which they saw as arising from an increasingly complex world. In his seminal work, 'The Reflective Practitioner', Schön commented that professionals themselves had become aware of 'a complexity which resists the skills and techniques of traditional expertise' (ibid, p.14). His view was that although the scientific approach embodied in technical rationality might work in the 'high, hard ground' of traditional practice, many practice situations were now in what he described as the 'swampy lowlands' (ibid, p. 42), where professionals needed to use their tacit knowledge to reflect in action and on action. This was an early acknowledgment of the importance for professionals of learning in the workplace. There are many facets to such professional on-the-job learning and the literature review next considers two of these, situated learning and informal learning, before looking at more generic issues relating to learning at work.

In their much-cited work on situated learning Lave and Wenger (1991, p.29) report on their research into the communities of practice through which apprentices are gradually assimilated into professions. They describe the process whereby newcomers move towards full involvement as 'legitimate peripheral participation'. Fuller et al. (2005) subsequently questioned the enclosed nature of Lave and Wenger's communities and the primacy they afforded to situated learning. Whilst Lave and Wenger's observations seemed valid in isolated, apprentice contexts, Fuller et al. argue that learning happens in many ways, both through teaching and through work-based learning, and that people often arrive in a situation not as novices but with existing knowledge. In similar vein Illeris (2003a) comments that while Lave and Wenger's theory looks at external interaction it does not address the internal psychological process of learning. Whilst thinking has moved on, Lave and Wenger nevertheless brought to the forefront the importance in a professional context of situated learning: of working with colleagues and learning from other people.

A second key aspect of professional practice is informal learning, which features more prominently in the ICAEW output-based CPD scheme. Marsick and Watkins (1990, p.47), early prominent researchers into informal learning, quote research claiming that 83% of learning is informal or incidental. Similar results were found in a more recent programme of research undertaken by Princeton University (2012) which led to their development of a 70/20/10 formula that they claim explains how learning

at work occurs. They propose that 70% of learning comes from real life and on-the-job experiences, 20% from feedback, observing and working with others, with only 10% coming from formal training.

Despite its prevalence, informal learning has proved difficult to define. Marsick and Watkins (1990, p.12) describe formal learning as 'typically institutionally sponsored, classroom-based and highly structured' but give no equivalent description of informal learning merely adding that 'control of [informal] learning rests primarily in the hands of the learner'. At the end of detailed research into formality and informality in learning Colley et al. (2004, p.8) conclude there are no universal definitions and that 'where use is made of the terms 'formal', 'non-formal' or 'informal' learning, it is important to specify the meanings, the purposes and the contexts of that use'. Eraut (2004), a prolific researcher in the field of informal learning, whilst showing continued appreciation of the importance and potential of informal learning eventually concluded that there was no dichotomy between informal and formal learning and that they formed a learning continuum.

While acknowledging the existence of this continuum, this research also seeks to explore differences between formal and informal learning in the context of the accountancy profession. As outlined in Chapter 2 this has been done by following the approach adopted by Felstead et al. (2005, p.359). In their research they operationalised the concepts of formal and informal learning by using the metaphors of 'learning as acquisition' and

'learning as participation', metaphors which were originally developed by Sfard (1998). It was writers such as Lave and Wenger (1991) who helped Sfard (1998, p.6) realise the benefits of 'learning through participation' in contrast to the traditional idea of learning 'as gaining possession over some commodity' or, as she called it, 'learning as acquisition'. She contrasts the two by relating the acquisition metaphor to the idea of the human mind as a container that needs to be filled in contrast to the participation metaphor which she relates to the idea of the evolving bond between the self and others and to becoming part of a greater whole. When developing their research instrument for the 2004 Learning at Work Survey (LAWS) Felstead et al. (2005) had been concerned that previous research had focused on 'learning as acquisition', looking at factors such as qualifications and training. They wanted in addition to explore 'learning as participation'; the activities which individuals found enhanced their performance at work. I too am keen to explore this aspect as the output-based CPD scheme introduced by ICAEW increases the profile of workplace learning (Appendix 2). Felstead et al. (2005) report separately their results for different groups of workers which means the results of this research can be compared with their results for the group they refer to as 'Professionals'. It needs to be recognised that whilst the metaphors of 'learning as acquisition' and 'learning as participation' have been used in this research, the warning of Sfard (1998, p.12) that no metaphors can cover an entire field, and that sensemaking is always limited, have been heeded.

The literature review now turns to the wider topic of workplace learning. 'Learning at work' is the first suggested learning activity under the ICAEW CPD framework (Appendix 2) and is critical to this research. Such learning has always been very dependent on the organisational context and Rainbird, Fuller and Munro (2004, p.2) caution that 'learning is not the primary purpose of the organization' which has first to fulfil its goal of providing products or services. Workplace learning is also much influenced by 'the power relations which characterise the employment relationship' (Rainbird, Munro and Holly, 2004, p.38). As mentioned above, Friedman et al. (2001) found that employers were more interested in learning that benefited the organisation rather than the individual. In my Master's level research (Lindsay, 2007) I also found the employer had a very strong influence on any CPD activities.

Billett (2001) explores the inter-relationship between employer and employee further and identifies two continuities that affect any learning at work. The first continuity is the affordance of the workplace, its invitational qualities. The concept of affordance had first been developed by J.J. Gibson in the 1950s (Greeno, 1994). Gibson developed an interactionist view of perception and action in which the key point was how inviting the workplace appeared to an individual. The second continuity Billett (2001) identifies is the extent to which an individual chooses to engage. He saw the interdependency of affordances and engagement as critical to learning throughout an individual's working life. The activities in the workplace, and the opportunities and support provided for learning, would be directed

towards workplace continuity. Meanwhile individuals would engage and learn in the context of their personal goals and directions, behaviour which could potentially be described as their personal career continuity. Billett (2001, 2009) recognises there will always be the potential for tension between these two continuities. Despite this he sees the workplace as providing an obvious opportunity for individuals to learn and other writers reflect this view. Rainbird, Fuller and Munro (2004, p.3) comment that however 'rich or impoverished the learning opportunities appear' individuals can nevertheless choose the extent of their engagement.

Despite the possible tension between the needs of the employer and the employee referred to above, correlation has been found between organisational and individual learning. Fuller and Unwin (2004) explored whether some approaches to workforce development were more conducive to the integration of organisational and personal development. From their empirical research they identified an expansive-restrictive continuum, where the expansive learning environment was defined as one that offered employees diverse forms of participation. They concluded that an expansive approach was more likely 'to promote synergies between personal and organisational development' (ibid, p.131). The more varied ways there were for an employee to learn, the greater was the opportunity for both the organisation and the employee to benefit. Any workplace context constantly changes and Unwin et al. (2009) note that over time workplace factors will interact to provide a series of contexts for learning. However Edwards (2009, p.2) questions whether the idea of a 'series' is too

linear and asks whether a context is a 'bounded container' or 'a more fluid and relational set of practices'. The view of Billett (2004) is that an individual's organic growth is shaped by participation in such social practices, with each individual's engagement in learning being unique. Wenger (1998) chooses to describe this as an individual's identity extending in time and forming a trajectory which covers an individual's history and aspirations. However it is described, the ever-changing context of the workplace provides the opportunity for an individual to 'engage and re-engage continually in learning' (Sutherland and Crowther, 2006, p.3), as described above in the review of the lifelong learning literature.

A conceptual framework to capture a snapshot of learning activities

The review of the literature has identified professional learning, situated learning, formal and informal learning and learning at work as integral parts of an accountant's lifelong learning and CPD. However these are not discrete facets of learning but rather different, overlapping ingredients that together contribute to an individual's learning. The next stage in the review brings together the concepts discussed so far and maps them on to a model developed by Illeris (2009), in order to develop a conceptual framework which attempts to capture a snapshot of an accountant's learning activities. This framework has then been used as the theoretical underpinning for the first phase of the research. Figure 3.1 shows the model Illeris developed.

Figure 3.1 – The three dimensions of learning and competence development

Source: Illeris, 2009, p.10

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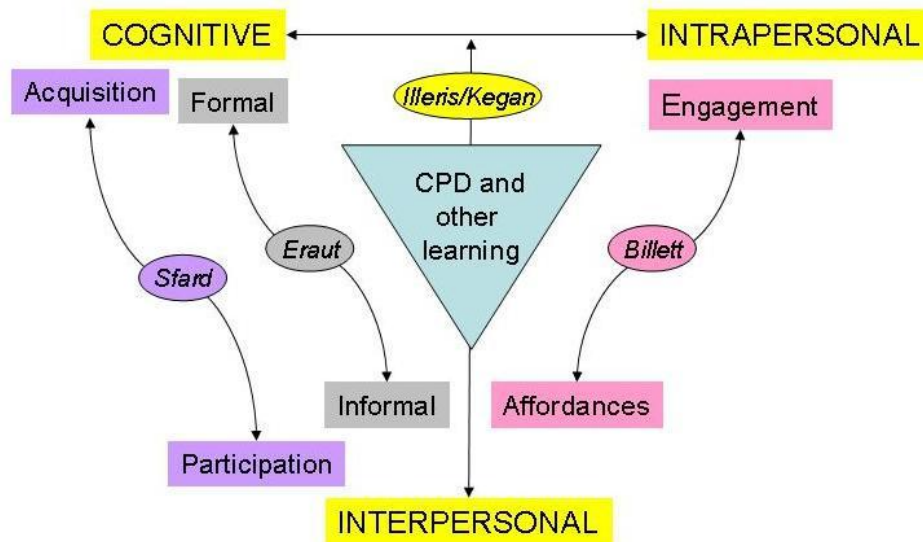
Having explored the learning theories of over thirty renowned writers, Illeris (2002, p.19) concluded that learning ‘always consists of two integrated processes of interaction and internalisation’, and that ‘learning simultaneously comprises a cognitive, an emotional and psychodynamic, and a social and societal dimension’. The internalisation of learning is shown by the link at the top between the two dimensions of content (knowledge, understanding and skills) and incentive (the motivation of the learner to engage in learning). Together these two dimensions lead to an individual acquiring learning. The top axis then interacts with the context-related aspect of learning, a process Illeris describes as integration. In developing his model, he concludes all learning will to some extent involve all three dimensions and sees the three dimensions as being inextricably

linked in what he describes as the 'tension field of learning' (Illeris, 2009, p.11). Other researchers developed similar ways of looking at learning. Eraut (2004) describes three elements in the framework he developed through a series of large and small-scale projects; the work itself, the individual worker and relationships at work. Meanwhile Kegan (2009) identified a series of increasingly complex epistemologies but running through these were three lines of development – cognitive, intrapersonal and interpersonal. Illeris himself interchanged the labels he chose for the three elements. Whilst in the figure above Illeris (2009) refers to content, incentive and interaction he had previously used the descriptors of cognition, emotion and society (Illeris, 2002). In developing a framework for use in this research I have chosen the words cognitive, intrapersonal and interpersonal, as used by Kegan (2009). Not only do these words capture the three dimensions of Illeris's model clearly and simply but they also highlight the relationship between the intrapersonal and interpersonal dimensions, an aspect that I sensed would be fundamental to this research.

To develop the framework other concepts discussed above have been mapped on to the model at Figure 3.1 to create Figure 3.2. The continuum of formal and informal learning (Eraut, 2004) and the metaphors of 'learning as acquisition' and 'learning as participation' (Sfard, 1998) have been added to the left-hand side of the model as both provide links between the cognitive and interpersonal aspects of learning. The ideas of engagement and affordance (Billett, 2001) have been added to the right-hand side, linking the intrapersonal and interpersonal aspects and

highlighting the interaction between the individual and the current work context. This framework is later used to underpin the survey through which the first research question relating to a snapshot of learning activities is explored.

Figure 3.2 – Conceptual framework to capture a snapshot of learning activities, developed from the model of Illeris (2009, p.10)



Learning across a career

As outlined in Chapter 2, the second aspect of the research is learning across a career and the literature review now turns to this area. Earlier in this chapter it was mentioned, in the context of both lifelong learning and workplace learning, that work contexts continually evolve (Edwards, 2009; Unwin et al., 2009). There will also be major changes in context across an accountant's career, for example a move to a new role or a different sector. Early in this research I attempted to explore the learning around changes in context. Strauss (1997, p.95) refers to 'turning points in the

onward movement of personal careers' as critical incidents and Sikes et al. (1985, p.57) explored such incidents in depth in a classic study into teachers' careers. They found that a teacher's career development was not a smooth trajectory but included incidents which could reveal 'like a flashbulb' discontinuities and leaps in progress.

Amongst the individuals interviewed in my initial study, the changes in learning identified were not as stark as the flashbulb metaphor suggests. They were more gradual and reflected far more the 'fluid and relational set of practices' described by Edwards (2009, p.2). The learning experiences described were primarily informal and encompassed far more than the specific knowledge and skills needed for the current role or sector. An extra dimension emerged which concerned learning about work-life balance, about nurturing career prospects, about continually seeking new opportunities and about avoiding situations that had previously caused distress. The themes that emerged covered issues such as values, preferences, work-life balance and career prospects; themes that will permeate a career as the external environment and individual context continue to evolve. Accountants are not only responding to all the professional challenges implied by the working environment but are also seeking to enjoy a rewarding career whilst balancing other demands on their time. I concluded that 'career-related learning' could be used as a working title to describe this fundamental 'wider' aspect of learning across a career.

Evolving theories of learning

The review of the literature relating to learning across a career begins by looking further at the work of Illeris. His model (Illeris, 2009) was used to develop the conceptual framework relating to a snapshot of learning activities (Figure 3.2). However from his earlier writing it emerged that Illeris (2004a, p.80) had developed his theory of learning in response to the 'emergence of a globalised and ever-changing late modern market society' where he saw knowledge and learning as 'being something fluid that has to be renewed over and over again'. His model had specifically been designed to capture the all-encompassing nature of learning outlined in the previous paragraph. For Illeris the emphasis had shifted from a focus on education to one on ideas such as learning and competence which he described as the 'ability to deal with problems that are unknown and unpredictable at the time when the competence in question is acquired'. Learning was no longer 'just a cognitive matter but also the total personal development of capacities, related to all functions and spheres of human life' (ibid, p.80).

In his review of learning theory Illeris (2009) identified four increasingly sophisticated types of learning. The first two he described as cumulative and assimilative learning. The third type, accommodative learning, involved both relinquishing and reconstructing prior learning. His final category was that of far-reaching or 'transformative learning', defined by Mezirow (2009, p.92) as 'the process by which we transform problematic frames of reference'. Kegan (2009, p.42, original emphasis) has also identified the importance of transformative learning. He contrasts transformative

learning, changes 'in *how* we know', with informational learning, changes 'in *what* we know', adding:

Learning aimed at increasing our fund of knowledge, at increasing our repertoire of skills, at extending already established cognitive structures all deepen the resources available to an existing frame of reference.

(Kegan, 2009, p.42)

Kegan concludes that both informational and transformational learning are needed, but that transformational learning enables individuals to change their frames of reference.

Illeris (2003a) found that traditional learning theory had focussed on the cognitive dimension and the assimilative type of learning and concluded that learning and competence now needed to embrace the cognitive, emotional and social dimensions (as illustrated in Figure 3.1). It also needed to encompass all four types of learning, particularly accommodative and transformative learning. From the literature transformative learning has emerged as an important but intangible concept. Not only will it be helping the individual and organisation at the time it happens but it could also be providing the fuel to drive an accountant's ongoing learning and thus his or her career.

Whilst the cognitive aspect of learning will always be important, the above literature helped me appreciate the relevance not only of transformational learning but also of the intrapersonal and interpersonal dimensions of

learning. I therefore needed to identify from the literature concepts relating to the interpersonal and intrapersonal dimensions of learning which, in turn, would also help me explore the aspects of learning within 'career-related learning'. The ideas of identity and agency were already emerging as very strong candidates. The concept of identity (Wenger, 1998) is referred to above in the context of workplace learning where mention is also made of how an individual's organic growth is shaped by participation in social practices (Billett, 2004). Billett (2009, p.2) refers to the concept of the 'agentic professional' and sees the development of a learner's capacity to be agentic as an important aspect of initial professional training and ongoing development. In his writing there comes through a strong connection between identity, agency and learning and this interaction is now considered further in order to explore to what extent the concepts of identity and agency can be used to explore the intrapersonal and interpersonal aspects of learning across a career.

A conceptual framework for learning across a career

Billett (2008) relates the ideas of engagement and affordance, which feature in the conceptual framework at Figure 3.2, to the interdependence of personal and social agency. He argues that individuals can reshape their sense of self through what he describes as agentic action. Agency has been defined as 'the ability to exert control over and give direction to one's life' (Biesta and Tedder, 2007, p.135). However, in stating this, Biesta and Tedder were keen to clarify that agency was not a power individuals possessed but was instead related to the quality of their engagement. In a

more fluid workplace, where life was less pre-structured, individuals needed to become more agentic and so become more responsible for their lives. In exploring the relationship between agency and learning, Biesta and Tedder referred extensively to the work of Emirbayer and Mische (1998) who had conceptualised agency as

a temporally embedded process of social engagement, informed by the past (in its 'iterational' or habitual aspect) but also oriented toward the future (as a 'projective' capacity to imagine alternative possibilities) and toward the present (as a 'practical-evaluative' capacity to contextualise past habits and future projects within the contingencies of the moment).

(Emirbayer and Mische, 1998, p.962)

Emirbayer and Mische called this the 'chordal triad of agency' (ibid, p.972), adding that 'actors were always living simultaneously in the past, future and present' (ibid, p.1012). This description very much echoes the experiences of the interviewees in the initial study. They had talked about learning from past experience which areas of work they preferred, they had talked of learning linked to future career opportunities, and they had talked of learning about how to embrace current change. They were indeed living simultaneously in the past, future and present, reflecting the temporal nature of the agency concept.

Bandura (2001), another eminent researcher in the area of agency, saw as central to the concept the fact that individuals believed in their capacity to exercise some measure of control over what they did and over their environment. He described this as 'efficacy belief' (ibid, p.10) and felt this influenced the activities and environments in which an individual chose to get involved. He also referred to the 'agentic management of fortuity' (ibid, p.11), the extent to which individuals could choose to make chance work to help them in 'realizing valued futures and safeguarding against detrimental ones'. Other literature on agency emphasised different facets to the learning that was taking place. Billett (2008) saw agentic action as leading to both individual learning and the remaking of practice. Meanwhile Biesta and Tedder (2007) felt that individuals could not only learn how their old ways of doing things were holding them back and that their future plans were unrealistic based on where they then were, but they could also be learning about how to change or reconstruct their agentic orientations, 'learning how to reframe a particular agentic 'constellation'' (ibid, p.146). This ability to reframe responsiveness is seen by Biesta and Tedder (ibid, p.139) as a form of biographical learning. They suggest it can be 'understood as learning about one's life and learning from life' (ibid, p.146). This phrase perfectly encapsulates the essence of the 'career-related learning' I heard about from the initial interviewees and which I hoped to explore further in the in-depth interviews.

One of the reasons for labelling the dimensions in the conceptual framework (Figure 3.2) 'interpersonal' and 'intrapersonal' was because I

was interested in the relationship between these two aspects. Billett (2008) refers to the interdependence of personal and social agency. Other links between agency and identity were also becoming apparent from the literature. Emirbayer and Mische (1998, p.971) argue that an individual's ongoing reconstruction, such as that described by Biesta and Tedder (2007), requires 'imaginative distancing'. Meanwhile, in his work around identity, Wenger (1998, p.185) also identifies 'imagination' as a key element, commenting that 'imagination requires the ability to dislocate participation and reification in order to reinvent ourselves, our enterprises, our practices, and our communities'. The common use by Emirbayer and Mische and Wenger of the idea of imagination serves to demonstrate the close links and overlap between agency and identity, as individuals respond to the ever-changing environment.

Accountants are very much involved in belonging to, joining and leaving communities of practice and so the work of Wenger has proved to be of particular relevance to this research. Wenger (1998) identified imagination as one of three distinct modes of belonging to a community of practice, all of which he saw as critical to the processes of identity formation and learning. The three were:

- 1) *engagement* - active involvement in mutual processes of negotiation of meaning
- 2) *imagination* – creating images of the world and seeing connections through time and space by extrapolating from our own experience

3) *alignment* – co-ordinating our energy and activities in order to fit within broader structures and contribute to broader enterprises.

(Wenger, 1998, pp. 173-4)

Wenger (1998) also significantly moved forward thinking about how people joined, moved within or left a community of practice, by introducing concepts such as boundaries and trajectories all of which he related to the overarching concept of identity. He developed his new social theory of learning by bringing together four methods of learning involving social participation as shown in Figure 3.3.

Figure 3.3 - Components of a social theory of learning: an initial inventory

Source: Wenger, 1998, p.5

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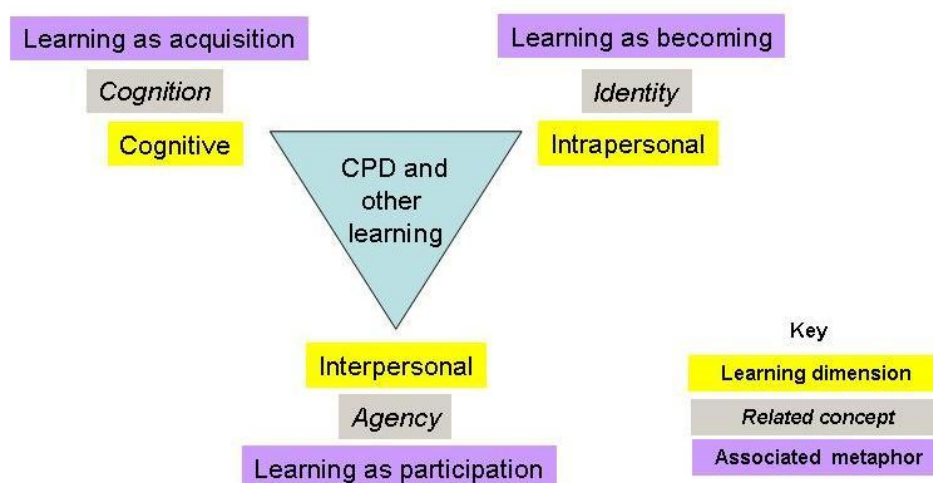
In the model Wenger (1998, p.5) refers to identity as 'learning as becoming' and describes this as 'a way of talking about how learning changes who we are and creates personal histories of becoming in the context of our communities'. He feels that learning requires engaging in

and contributing to the practice of communities and sees identity as not of itself an object but existing as a result of the constant work of negotiating the self. This description of identity corresponds strongly with the views of Biesta and Tedder (2007), referred to above, who describe agency not as a power which individuals possess but instead relating to the quality of their engagement. Engagement has also been referred to by Billett (2001) in the context of the continuities of engagement and affordance which were included in the conceptual framework (Figure 3.2) as a link between the intrapersonal and interpersonal dimensions of learning. The above discussion demonstrates how agency and identity are both constantly evolving constructions, epitomising the reflexivity necessary today which had been reflected in the earlier review of the lifelong learning literature (Alheit, 1994; Edwards, 1997; Usher et al., 2002). I have concluded that the two concepts of agency and identity are very well suited to frame an exploration of the interpersonal and intrapersonal dimensions of learning across a career.

I have also recognised the potential value of the metaphor 'learning as becoming' (Wenger, 1998). In following the approach adopted by Felstead et al. (2005), I had already included 'learning as acquisition' and 'learning as participation' alongside the cognitive and interpersonal dimensions in the conceptual framework at Figure 3.2. Whilst acknowledging that metaphors have limitations, Sfard (1998, p.12) nevertheless refers to the idea of developing a 'patchwork of metaphors' and Scheffler (1960, p.49) emphasises the value of examining dominant metaphors, thereby 'opening

up fresh possibilities of thought and action’. In a recent review of the CPD landscape Boud and Hager (2012, p.26) explore just such a possibility. As a result they conclude that the CPD discourse has become too implicated with the acquisition and transfer metaphors for learning which they feel have distracted from the fundamentally important ‘situated learning of professionals’. They suggest that metaphors such as participation, construction and becoming are more appropriate for such learning. This encouraged me to add the metaphor of ‘learning as becoming’ (Wenger, 1998) alongside the intrapersonal dimension to form a ‘patchwork of metaphors’ relevant to this research. Figure 3.4 shows the resulting second conceptual framework which has been used to underpin the research into learning across a career.

Figure 3.4 – Conceptual framework relating to learning across a career, developed from the model of Illeris (2009, p.10)



Further issues connected with ‘career-related learning’

There were two other issues within the literature that I sensed would assist with the structure and analysis of the in-depth interviews. The first relates

to the nature of a person's identity and the second to the fact that learning is sometimes disrupted or incomplete. These are considered in turn.

The complex nature of identity is demonstrated by Wenger (1998, p.158) when he refers to the 'nexus of multimembership' through which an individual needs to maintain one identity across many boundaries. This very much resonates with the learning about work-life balance which interviewees in the initial study had identified as an issue. Wenger sees the work of reconciling one's identity across many contexts as 'intrinsic to the very concept of identity' (ibid, p.161). This contrasts with the view of Illeris (2004b) who identifies a separate work identity, concluding that 'a person may take on different identities in different situations' (Illeris, 2003b, p.16). Drawing on the analogy referred to above in the context of changing work contexts (Edwards, 2009, p.2), Illeris appears to see the work identity as one of a series of 'bounded containers' whereas Wenger views identity as 'a more fluid and relational set of practices'. In the context of this research, the idea of a separate work identity does not reflect the holistic nature of individuals. The process of reconciliation that Wenger describes is fundamental to issues such as work-life balance which emerged as key concerns in the initial study. It is therefore Wenger's integrative approach to identity that is adopted within this research. The holistic nature of this concept is captured well by Beck (2000, p.166) when he writes that 'individuals become actors, builders, jugglers, stage-managers of their own biographies and identities.'

The second additional issue relates to instances where for a range of reasons learning opportunities are not fully exploited. The literature in this area will be of particular value in exploring learning across a career, where learning stories are likely to include both successes and setbacks. Wenger (1998) argues that contributing to a community of practice, and in doing so demonstrating competence, strengthens an individual's sense of worth and of identity and describes this as 'learning as becoming'. However he points out that the inverse is also true. In referring to identity as a form of competence he comments that when someone moves into unfamiliar territory 'the boundaries of our communities manifest as a lack of competence' (ibid, p.153). If individuals do not know how to engage with others and do not understand the nuances and language of a new community their sense of identity and confidence can suffer. In contrast to 'learning as becoming', Ecclestone (2009, p.13) refers to this situation as a process of *unbecoming*. Ecclestone et al. (2010, p.8) develop this concept further, adding that 'the whole of life is a form of transition, a permanent state of 'becoming' and 'unbecoming', much of which is unconscious, contradictory and iterative'.

Another context where learning is incomplete is provided by Bimrose and Brown (2010) in their research into the careers and identities of older workers. In contrast to the idea of engagement (Wenger, 1998) mentioned above, they found some individuals did not take advantage of opportunities to up-skill or re-skill but instead followed a process of progressive *disengagement* from learning. In describing these scenarios

Bimrose and Brown (2010, p.183) refer to 'the role of individual agency in managing change', thus again emphasising the relevance of agency as a means of exploring how individuals learn across a career.

Wenger (1998) also considers ways that learning might not happen. Through his work into communities of practice he has identified two types of non-participation; *peripherality*, where someone is not yet fully part of a community and *marginality*, where someone is excluded from fully participating. In the case of peripherality individuals do feel a part of a community even though their participation is restricted in some way. They might, for example, still be trainees and so be engaged in legitimate peripheral participation (Lave and Wenger, 1991, p.29). With marginality the restriction in participation means the non-participation dominates and as a result individuals feel excluded. For example, accountants on career breaks could feel marginalised. Accountants will be involved in a range of communities of practice throughout their careers and these concepts are very relevant to this research context.

Finally Illeris (2004a) identifies possible obstacles rooted in the emotional (intrapersonal) and social (interpersonal) dimensions of learning. In the intrapersonal dimension he refers to *identity defence* – the defence that individuals will attempt to mobilise if they feel their identity is threatened. In doing so he reflects that 'what today is seen as inflexibility was recognized as stability 20 years ago' (Illeris, 2003b, p.16), acknowledging a related problem, that 'what has been built up with so much trouble is not

so easily broken down'. In the social, or interpersonal, dimension Illeris (2004a) identifies the obstacle of *resistance*. He takes care to distinguish this from identity defence, describing identity defence as being present in advance of potential learning whereas resistance happens during a learning event. A further differentiator is that he feels resistance has the potential to lead to very important learning, such as accommodative or transformative learning. All the concepts discussed above provide opportunities later in the research for accountants' experiences of learning across a career to be related to ideas connected with identity and agency.

The impact of changing career patterns

The final part of the literature review considers the impact of changing career patterns on how people learn. As described in Chapter 1, there have been fundamental changes in the nature of careers in the accountancy profession, with an increase in serial careers, portfolio careers, career breaks and periods of unemployment. The lifelong learning literature reviewed earlier recognised that the world has become a place of 'contestability, challengeability, uncertainty and unpredictability' (Barnett, 2002, p.7). Not only do individuals live their lives 'in a runaway world' (Beck, 2000, p.164) but unconstrained freedom and the absence of recognised frameworks has created its own problems, leading to what Schwartz (2000, p.81) refers to as the 'tyranny of choice'.

Not surprisingly this new environment has led to changes in how careers are experienced, perceived and described. Banks et al. (1992) had used the

phrase 'career trajectory', arguing that there were patterns to careers that could be described as trajectories. However concerns subsequently grew about the 'career trajectory' model, with some seeing trajectory as a mathematical metaphor, implying a predictable path once the conditions at the start of a trajectory were known. This was no longer felt to be appropriate as career paths became less certain and more fragmented (Hodkinson and Sparkes, 1997; Colley, 2007). Gradually the idea of trajectory has been replaced by that of transition, which corresponds better with careers today. Colley (2010, p.131) concludes that transition is 'predominantly construed as a process of change over time'. This again emphasises the theme that the individual and the context will both continually change, with reflexivity seen as an essential life skill (Alheit, 1994; Edwards, 1997; Usher et al., 2002).

There is also considerable support in the literature for a move from the phrase 'lifecycle' to that of 'lifecourse' (Banks et al., 1992; Hodkinson and Sparkes, 1997; Colley, 2007). Colley proposes that 'lifecycle' should be reserved for age-related stages, commenting that the idea of lifecycle 'risks constructing as deficient those – for example, women – whose trajectories do not fit a neatly-staged model' and that 'lifecourse' is more appropriate for the current more uncertain and fragmented environment. This would also encompass the discontinuities in location, occupation and family events and the retrenchment of careers (Billett, 2001) referred to above in the context of lifelong learning. The metamorphosis of 'career trajectory' and 'lifecycle' into 'transition' and 'lifecourse' is evidenced by the title of

the recent publication by Ecclestone et al. (2010), 'Transitions and learning through the lifecourse'. Accountants will have experienced a range of transitions in their careers and the intention, in the in-depth interviews, is to explore learning relating to these transitions.

The literature also highlights differences in how men and women view the concept of transition, an area of particular interest as this research is considering to what extent gender might affect patterns of learning. There are inevitably differences between men's and women's careers and research suggests that women have a different attitude from men to time and to time scales. Colley (2007) includes a table (accredited to Hughes, 2002) which shows the dualisms of 'male' and 'female' time. This contrasts continuous 'male' time with broken 'female' time. Whilst the androcentric model assumes that transition is sporadic and short-lived (Hughes, 2002, cited in Colley, 2007), Quinn (2006, cited in Colley, 2007) argues that women often feel they have been in transition all their lives. The literature also considers the impact of a possible increase in the length of the working life. Bimrose and Brown (2010, p.182) comment that 'workers may need to maintain a set of work-related competencies and manage effective work transitions for much longer than has been customary in the past', referring later (ibid, p.193) to the concerns of older workers that 'it could be difficult to recover from a career setback because of the perception of others that older workers could not adapt as easily as younger workers'. Again the literature reflects changes that are happening in the accountancy profession.

Ecclestone (2009) refers to the lenses of identity, agency and structure and, while acknowledging the three are inextricably linked, comments that researchers will explore transitions in different ways depending on which concepts they chose to emphasise. The concepts of identity and agency have proved to be of fundamental interest in this research. Meanwhile the structural issue of most relevance in the current context is gender and this is now considered further. In recognising the mutual interdependence of agency and structure, James and Biesta (2007) link those two ideas with the concepts of habitus and field (Bourdieu, 2001). The view of James and Biesta (2007, p.12) is that complex human relations and activities can best be explored by using tools to help unpack them and they suggest that 'habitus' and 'field' are two such tools. They define habitus as 'a collection of durable, transposable dispositions' and field as 'a set of positions and relationships defined by the possession and interaction of different amounts of economic, social and cultural capital'. In exploring the role of what they term 'vocational habitus', Colley et al. (2004) add to the definition of habitus by suggesting:

Habitus is a concept that expresses complexities that are not perhaps so well conveyed by the notion of 'identity'. It incorporates both the subjective dispositions and the collective, structural *pre*-dispositions shaped by class, race and gender that are combined in each individual.

(Colley et al., 2004, p.477, original emphasis)

Bourdieu (2001, p.24) elaborates on the concept of pre-disposition in his book 'Masculine Domination' where he refers to the formative process 'bildung' as the 'automated, agentless effect of a physical and social order entirely organized in accordance with the androcentric principle (which explains the extreme strength of its hold'. Colley (2010, p.132) gives an example of the impact of such domination when she writes of the dangers, mentioned above, that life cycle analysis risks constructing as deficient those, such as women, whose life cycles do not fit the perceived norm. The concept of pre-disposition, inherent in the idea of habitus, provides a further tool that will be of use in helping to explore any gender issues emerging in this research. Whilst women now comprise a quarter of the ICAEW membership, when I qualified as a chartered accountant in the 1970s they represented just over one per cent. In the context of this growing but still minority group, it will be valuable to see how the responses and learning stories vary between men and women interviewees, and the extent of any dominance of the 'androcentric principle' (Bourdieu, 2001, p.24).

Conclusions from the literature review

The CPD literature reviewed at the start of this chapter both highlighted how the concept has evolved and identified various tensions and dichotomies around it. These include whether CPD schemes are a sanction or a benefit (Madden and Mitchell, 1993) and the differences emerging between input-based and output-based CPD schemes (IFAC, 2008). A recurring theme from the lifelong learning literature, the second

overarching element in the research, is that the individual and the environment are continually changing, with the individual not only learning from changes but with the learning also potentially changing the environment (Edwards, 1997; Alheit, 1994). The importance of engaging in continuous reflexivity has become apparent (Alheit and Dausien, 2002) and continues as a key theme throughout this research. Meanwhile Houle (1980, p.13) wrote of the need for learning that also facilitated 'changes in life patterns or career lines'. This very much echoes my own learning experiences, outlined in Chapter 1, and provides a second focus which continues to influence the research.

The output-based CPD scheme introduced by ICAEW (2005) has given more prominence to informal learning. The literature associated with professional learning helped me appreciate that informal learning is not a discrete topic and that informal learning, situated learning and learning at work are all different facets of workplace learning. The learning and competence model developed by Illeris (2009) proved extremely valuable in helping identify three dimensions to learning: the cognitive, the intrapersonal and the interpersonal. The Illeris model (Figure 3.1) enabled me to map the affordance provided by the employer and the extent of the engagement of the individual (Billett, 2001) as a link between the interpersonal and intrapersonal dimensions. It also enabled me to recognise that the formal-informal learning continuum (Eraut, 2004) bridged the cognitive and interpersonal dimensions. Whilst recognising the existence of the continuum, in the output-based CPD context of this

research, I also needed to be able to distinguish in some way between formal and informal learning. Felstead et al. (2005) used the metaphors of 'learning as acquisition' and 'learning as participation' to enable them to do this. I have done the same and have therefore added these metaphors to the cognitive and interpersonal dimensions to complete the conceptual framework which I have used to capture a snapshot of learning activities (Figure 3.2). As explained further in Chapter 4, the left hand side of the model has been used to underpin survey questions about learning activities and the right hand side has been used to explore the motivators and barriers around the choice of learning activities.

The literature review then considered literature relating to learning across a career, and in particular explored what concepts might help achieve this. The realisation that Illeris (2004a) had developed his model in response to the continually changing environment provided the opportunity to explore whether, and if so how, the conceptual framework could be developed to reflect learning across a career. Whilst recognising learning would always involve the cognitive dimension, I wished to explore the interpersonal and intrapersonal dimensions, in particular in connection with 'career-related learning'. The literature around agency and identity provided concepts that could be used to frame and analyse the in-depth interviews and Wenger's reference to identity as 'learning as becoming' (Figure 3.3) provided the final piece of the jigsaw to complete a second conceptual framework (Figure 3.4). The framework includes the ideas of cognition, identity and agency and the associated metaphors of learning as acquisition, learning as

becoming and learning as participation and will be used to inform the in-depth interviews. Of value also to the prospective analysis of the interviews were the ideas of Bimrose and Brown (2010), Illeris (2004a) and Wenger (1998) who all wrote about situations where learning is not fully capitalised upon. The contrasting views of Wenger (1998) and Illeris (2004b) as to whether an individual had one or a series of identities helped me appreciate that the focus in this research needs to be on the integrated nature of identity. The last section of the review considered the impact of changing career patterns. The metamorphoses described in the literature, from career trajectories to career transitions and from lifecycle to lifecourse, correspond with my experiences within the accountancy profession. Finally the idea of pre-disposition (Bourdieu, 2001) will be of value in the context of a still predominantly male profession.

The ideas from the literature have resulted in a first conceptual framework (Figure 3.2) which will be used to underpin the large-scale survey, a second framework (Figure 3.4) which will help inform the in-depth interviews and a range of concepts which will help in the analysis of the interviews. Chapters 4 and 5 now consider in turn the large-scale survey and the in-depth interviews.

CHAPTER 4

THE LARGE-SCALE SURVEY

As explained in Chapter 2, an explanatory mixed methods design has been used, whereby an initial large-scale survey is followed by a small number of in-depth interviews (Creswell and Plano Clark, 2007). Chapter 4 covers the design of the survey and the analysis of the data before moving on to consider and discuss the results. Respondents to the survey were asked to indicate whether or not they would be willing to participate in an interview. The subsequent in-depth interviews are considered in Chapter 5.

Designing the survey

Selecting the sample

The research was undertaken with ICAEW members. The Professional Oversight Board (POB) at that time had oversight of the accountancy profession in the UK. Its latest publicly available annual report (POB, 2010) included key facts and trends about the members of ICAEW and other UK-based accountancy bodies. Relevant statistics from the report are included at Appendix 3. At 31st December 2009 there were 134,698 ICAEW members worldwide, of whom 114,468 were based in the UK and the Republic of Ireland. 14% of all members were retired and so outside the scope of this research. The information available from POB also provided the proportions working in each sector and confirmed that 24% of members

were women. There had been no significant changes in the ratios in recent years.

The advantages and disadvantages of an online and a postal survey were considered. A postal survey proved to be the better option as the email addresses of ICAEW members were not publicly available. The main drawback to a postal survey was a potentially lower response rate, but action was taken to seek to maximise this. The names and addresses of members were rented from ICAEW. The sample frame was based on the 38,000 ICAEW members who had agreed to receive such third party mailings excluding, as mentioned above, those not based in the UK and those who were retired. The opportunity was taken in the subsequent in-depth interviews to explore why members had chosen to opt to receive third party mailings. The responses did not suggest that that sub-group would have differing attitudes to learning to the rest of the membership. The sampling frame used is shown below.

Table 4.1 – Sample size and distribution

	<i>POB figures</i>	Sample proportions	Male	Female
<i>POB figures</i>			76%	24%
Sample proportions			50%	50%
Public practice (in firms of chartered accountants)	32%	25%	400	400
Industry and commerce	43%	25%	400	400
Public sector, charity and not for profit	11%	25%	400	400
On a career break or unemployed		25%	400	400
Sub-total	86%	100%	1600	1600
Retired	14%	-	-	-
Total	100%	100%	1600	1600

A stratified sample was chosen as it was more likely to be a true representation of the total population than a random sample (Fowler, 2009). Some groups were sampled at a higher rate, the disproportional stratified sampling described by Teddlie and Tashakkori (2009, p.173), to ensure sufficient responses were received from minority groups. The overall aim was to explore differences among members with particular characteristics, rather than to seek to generalise across the whole membership.

Fowler (2009) comments that the first prerequisite for determining a sample size is an analysis plan, outlining the subgroups within the population for which separate estimates are required. The demographic factors chosen reflect those that ICAEW has found of most value in segmenting its membership and were ones that would enable Research question 3 to be answered, by facilitating an analysis of differences associated with role, sector, career stage and gender. The sub-groups for each demographic factor were as follows:

- Status – employed, self-employed, portfolio career, on a career break, unemployed;
- Sector – public practice, industry and commerce, public sector, charity and not for profit sector, nowhere at present;
- Gender – male, female;
- Age – 34 and under, 35-44, 45-54, 55 and over;

- Role – director/partner or equivalent, senior manager, middle manager, junior manager, with no role at present;
- Size – sole trader, 2-10 employees, 11-250 employees, over 250 employees, with no organisation at present.

The sector and gender sub-groups were directly reflected in the sample distribution shown above in Table 4.1. The POB statistics (Appendix 3) showed that age was distributed reasonably evenly across the four age ranges, once retired members were excluded. There was no publicly available information about the distribution of the other categories but as the analysis did not involve more than five groups in any area, there was a realistic chance of obtaining usable data. Fowler (2009, p.41) includes a table showing confidence ranges for various sample sizes and concludes that precision increases steadily up to sample sizes of 150 to 200. It was estimated that 300 responses were needed to provide the granularity of analysis that was sought. Colleagues at ICAEW suggested a response rate of around 10% could be expected, which led to the choice of the sample of 3,200 shown in Table 4.1.

In the event 501 responses were received and analysed, a usable response rate of 15.7%. Table 4.2 shows an analysis of the 494 respondents who indicated their sector.

Table 4.2 Analysis of respondents who indicated their sector

	Sent out		Returned		Return rate (% age)	
	Male	Female	Male	Female	Male	Female
Public practice (in firms of chartered accountants)	400	400	70	48	17.5	12.0
Industry and commerce	400	400	80	62	20.0	15.5
Public sector, charity and not for profit	400	400	70	95	17.5	23.75
Career Break Unemployed	400	400	34	35	8.5	8.75
Total	1600	1600	254	240	15.9	15.0

Constructing the questionnaire

The conceptual framework developed in Chapter 3 to help capture a snapshot of learning activities (Figure 3.2) underpins the questions asked in the questionnaire. These cover the three topics in Research question 1, namely which learning activities do accountants feel are most relevant, which would they describe as CPD and what motivates them to learn. For the first two questions a set of learning activities was compiled which was a composite of the example CPD activities provided by ICAEW (2005) and the empirical work of Felstead et al. (2005) on ‘learning as acquisition’ and ‘learning as participation’ referred to above. Felstead et al. (ibid, p.368) describe the questions they asked in the 2004 Adult Participation in Learning Survey as a ‘major innovation’ in that, rather than asking about how much time was spent on learning activities, respondents were asked about how helpful activities were in enhancing work capabilities. In their analysis Felstead et al. then assigned 4 to ‘a great deal of help’, 3 to ‘quite a

lot of help'. 2 to 'of some help' 1 to 'a little help' and 0 to 'of no help at all' in order to calculate a helpfulness rating based on the mean score for each learning activity. As described later, a similar approach has been adopted in this analysis. Meanwhile the questions used for the third topic, motivation, drew on empirical research into CPD (Madden and Mitchell, 1993; Friedman et al., 2001; Paisey et al., 2007; Rothwell and Herbert, 2007; Wessels, 2007). The final version of the questionnaire is included at Appendix 4 and Appendix 5 provides information on the related sources and concepts for each of the detailed questions. The demographic subgroup information, provided in response to question 7, enabled the exploration of Research question 3 into how patterns of learning differed according to the role, sector, career stage or gender of an accountant. As with Felstead et al., and as discussed in Chapter 2, it was perceptions that were being explored.

Survey questions 1 to 5 asked about the extent to which respondents valued a learning activity or how highly they rated various influences and so a unipolar scale with a zero point at one end was appropriate. Krosnick and Fabrigar (1997, p.145) state that 'it seems likely that people can readily conceive of zero, a slight amount, a moderate amount and a great deal along any unipolar continuum' and they suggest that an optimum scale would be expected to fall between 4-7 points. Dillman et al. (2009, p.137) comment that for unipolar scales 'optimum scale length is four, sometimes five, categories' and that there need to be 'meaningful distinctions for analysis'. In questions 4 and 5 four points proved appropriate in that the

four large/medium/small/not at all categories provided a 'better differentiation of the construct' than five point alternatives such as very large/large/medium/small/not at all. As consistency in the use of response options was important (Sue and Ritter, 2007, p.57) a unipolar scale with four categories of response was chosen for all five questions. Arranging questions similarly helped respondents build up a rhythm (Dillman et al., 2009, p.169) and followed the advice of Fowler (2009, p.121) that question forms should be few in number. The sub-parts of each question were listed in alphabetical order, so giving no suggestion of relative importance. One open (and therefore qualitative) question, question 6, was included in response to the advice of Brace (2008, p.179) that respondents should have an opportunity to say anything further they wish to about the subject.

Brace (2008, p.139) comments that 'time, effort and money spent on improving the appearance [of a questionnaire] are rarely wasted' and this advice was heeded in an effort to optimise the response rate, particularly as the list rental terms meant follow up contact such as that recommended by Fowler (2009) was precluded. Dillman et al. (2009, p.236) provided reassurance that mail surveys can give good survey data, as long as 'they are designed in a way that encourages response from as many different types of sample members as possible'. The questions were therefore made as accessible as possible for people in different contexts, for example those in work and not in work. A personalised covering letter and prepaid return envelope were included with the questionnaire, and recipients advised of the website (<http://www.patternsoflearning.org.uk>) where a summary of

the results would be made available.

The questionnaire and covering letter were pre-tested and feedback obtained from a number of people with specialised knowledge on aspects of the process (Dillman et al., 2009), including academic colleagues and ICAEW employees involved in surveying members. The subsequent pilot testing involved sending a mock up of the questionnaire package to several chartered accountant colleagues who were asked to complete the questionnaire and then give feedback on the process. Brace (2008, pp. 175-177) identifies the three areas of reliability, validity and error testing and suggests issues that should be explored:

Reliability

- Do respondents understand the questions?

Validity

- Can respondents answer the questions?
- Are the response codes provided sufficient?
- Do the response codes provide sufficient discrimination?

Error testing

- Have mistakes been made?
- Does the routing [the path through the questionnaire] work?
- How long does the process take?

The pilot process enabled feedback on all these points to be incorporated into the final design.

Practical issues were addressed in an attempt to optimise the response rate. The questionnaire was sent out during a relatively quiet period for accountants. First class postage was used, with mailings to business addresses posted on a Tuesday and to home addresses on a Thursday, to ensure people were best placed to reply when they received the mailing (Gillham, 2007, p.46). The final version of the covering letter is at Appendix 6, with the questionnaire itself having already been included at Appendix 4.

Ethical considerations

The requisite ethical clearance was obtained from the Chair of the Open University Human Research Ethics Committee. Key issues included obtaining voluntary informed consent and avoiding deception (British Educational Research Association, 2004, p.6). Participants were given opportunities to access the outcomes of the research through the website referred to above. As mentioned in Chapter 1, I am not only an ICAEW member but also a member of its Council and of its Learning and Professional Development Board. As such I was very conscious throughout the research of the need to avoid any perceived or actual conflicts of interest. This affected the research in three ways. Firstly, as outlined above, I chose to rent a list of names from ICAEW on a commercial basis, a course of action open to all members of the public. Secondly, in designing the sampling frame (Table 4.1) I used the Professional Oversight Board's analysis of the ICAEW membership, thus only using information in the public domain. Finally, in the covering letters I disclosed my position on the

ICAEW Council to potential respondents (and later to interviewees), also stressing this was my independent research.

Analysis of the data

Data management

Of the 3,200 questionnaires sent out, 539 were returned. Fifteen responses indicated that the member had now retired and twenty-three were received after 30th April when the analysis was carried out. This meant 501 responses were included in the main analysis which represented a usable response rate of 15.7%. The analysis was undertaken using SPSS version 18. There was a very high completion rate for all questions. In question 3 the completion rate was in fact too high, in that respondents answered parts of the question not relevant to their circumstances. For that question, only responses from those in the appropriate sub-groups were analysed.

The aim had been to have sub-groups within the analysis of at least 30 in order to achieve statistical validity. Only 19 respondents indicated they had portfolio careers whereas 88 were self-employed and 320 were in employment. There was a high correlation between the answers of those in portfolio careers and those who were self-employed and so the two categories were combined following the advice of Pallant (2010, p.90). Of the respondents, 188 volunteered contact details and indicated they would be willing to take part in a subsequent face-to-face interview and 68 individuals answered question 6, the open question.

Undertaking the analysis

The core data comprised the responses to all the sub-questions within questions 1 to 5 and the demographic information requested at question 7. The first aim in the analysis was to identify, for each sub-question, the responses for each demographic sub-group, in order to provide information to answer the three parts of Research question 1. The second aim was to explore, for each sub-question, the demographic variables where there were significant differences within the sub-groups. This then cast light on Research question 3 which concerned how the patterns of learning varied with role, sector, career stage and gender. The overall analysis followed the steps identified by Creswell (2009, p.147) and included:

- Analysing returns
- Checking for response bias
- Conducting a descriptive analysis
- Running inferential statistics

These aspects are considered in turn.

Analysis of returns. Appendix 7 sets out the full crosstab details of respondents analysed under the categories in question 7, namely status, sector, gender, age, role and size of organisation. Table 4.3 provides a summary of the responses received within each demographic sub-group.

Table 4.3 – Responses from sub-groups explored in the analysis

Employment status					
Employed 322	Self-employed / portfolio 107	Career break 39	Un-employed 33		Total 501
Sector					
Public practice 118	Industry & commerce 142	Public sector 80	Charity/not for profit 85	Not currently in work 69	Total 494
Gender					
Male 257	Female 244				Total 501
Age					
Under 35 81	35-44 107	45-54 166	Over 55 147		Total 501
Role					
Director/ Partner 163	Senior manager 114	Middle manager 83	Junior manager 53	No role at present 69	Total 482
Size of organisation					
Sole trader 39	2-10 employees 55	11-250 employees 127	Over 250 employees 201	No organisation at present 69	Total 491

Response bias. Only 38,000 of the 137,000 ICAEW members had ticked the box to say they were willing to receive third party mailings. There was also the issue of non-response of the questionnaire as a possible source of error (Fowler, 2009). By definition it was not possible to contact either those who had not agreed to accept third party mailings or those who did not return the questionnaire. However the thirteen interviewees in the subsequent in-depth interviews were asked why they had ticked the third

party mailing box and why they had completed and returned the original questionnaire. The responses suggest that why individuals had opted to receive mailings or had chosen to return the questionnaire did not have any obvious relationship with the areas explored in the research.

Approach to data analysis. Before addressing the third of the steps Creswell (2009) outlines, and conducting a descriptive analysis, the overall approach to data analysis is considered. The four-point unipolar scale used in the survey generated ordinal data and 'it is arguable whether or not it is legitimate to subject ordinal data to mathematical calculations' (Plowright, 2011, p.123). However, as cited earlier, Hammersley (1992, p.51) comments that the approach chosen in any research should 'depend on the purposes and circumstances of the research'. The circumstances of this research are discussed below and explain the conclusion reached that, in this research context, the survey data can be analysed as numerical rather than narrative data.

The first issue considered in leading to this conclusion is whether the ordinal data that have been collected can be treated as continuous, the 'pragmatic sanction' to which Stevens (1946, p.679) refers and which he states 'in numerous instances...leads to fruitful results'. In this research, each question is exploring an underlying characteristic which is inherently continuous, with the four points on each scale seeking to represent a scale 'that changes value smoothly rather than in steps' (Tabachnick and Fidell, 2007, p.6). As an example, question 2 concerns the likelihood of describing

a learning activity as CPD. As with all the questions four choices were labelled to give an indication of their position on a scale. This is a case where 'the precision is limited by the measuring instrument' (ibid, p.6). It would not have been reasonable to ask respondents to give a rating of 'likelihood' to, say, two decimal places. However it is possible to explain what a response that lies between two of the points means. The ordinal data have therefore been treated as continuous on the basis that the underlying constructs are inherently continuous.

The second issue that needs to be addressed is whether it is appropriate to carry out parametric tests on the data when there is no reason to believe the overall population of responses for any question is normally distributed. The analysis is seeking to test hypotheses around whether the responses within any demographic factor (e.g. age) are the same across all categories of that factor, or whether there are significant differences. Although any population distribution is unlikely to be normally distributed, 'hypotheses are tested about means, not individual scores' (Tabachnick and Fidell, 2007, p.33) and 'as samples get large (usually defined as greater than 30), the sampling distribution has a normal distribution with a mean equal to the population mean' (Field, 2009, p.42). Even though a population may not be normally distributed, the means of a sample will be and so parametric tests can be used providing the data set is large enough. Table 4.3 above shows that the sub-groups of responses all exceed 30, in most cases by a significant margin and so permits a parametric approach to analysis.

There are three further reasons why this approach has been chosen. Research question 3 concerns how responses to the questions vary according to the role, sector, career stage and gender of an accountant. To answer this question a two-way ANOVA test (considered further below) is needed to identify within which demographic factors the differences in scores are significant. There is no non-parametric equivalent (Pallant, 2010, p.119). In addition educational researchers are now being encouraged to report measures which indicate against agreed benchmarks how much responses vary (Richardson, 2011). Again there is no non-parametric way of achieving this. Finally Felstead et al. (2005) assumed their data were continuous and used parametric tests to explore the 'helpfulness' of various learning activities. As described earlier, this study is developed from their work. Norman (2010, p.631) argues that parametric statistics can be used with ordinal data without fear of 'coming to the wrong conclusion' while acknowledging that the controversy surrounding such an approach will probably not cease. However for all the reasons outlined above a parametric approach has been taken with the statistical analysis.

Descriptive analysis. The overall findings relating to Research question 1 are included at Tables 4.4 to 4.8 below. More detailed information is included in the appendices and is introduced here. Appendix 8 provides more background information about the calculation of the descriptive statistics and about the analyses of variance referred to in the following section on inferential statistics. Full tables showing the mean and standard error for those in work for each sub-question and each demographic factor

are at Appendix 9. The tables have been designed with demographic factors as rows and the sub-questions as columns, rather than the traditional orientation. Later in the analysis the differences in the results for each sub-question across the demographic factors are considered and the results have been laid out in an orientation that means that information is easy to identify and assimilate. In doing so the advice of Few (2004, p.41) was heeded, that 'when deciding what structure to employ...you should always ask yourself how the information will be used'. Information about the colour-coding used in Appendix 9 is provided in the next section on inferential statistics.

Inferential statistics. Inferential statistics were used to explore Research question 3, the extent to which the results varied according to the role, sector, career stage and gender of accountants. The background to the one-way and two-way analysis of variance (ANOVA) tests used is included at Appendix 8. In Appendix 9 all the demographic sub-groups for which the one-way ANOVA analysis showed significant associations have been colour-coded. Where there was more than one significant demographic factor for a sub-question, a two-way ANOVA analysis was conducted. More detail about the approach adopted is provided in Appendix 8. In Appendix 9 the most significant factor for each sub-question is indicated by a heavily bordered box, with the 'effect size' (Pallant, 2010, p.254) of each finding (small, medium, large) also included. This indicates the strength of association between the question and each demographic factor. Occasionally more than one demographic factor showed a significant

association for a sub-question. The findings relating to Research question 3 come from these significant associations. A summary listing the significant associations from Appendix 9 is included in the text below at Table 4.9. The in-depth interviews described in Chapter 5 also provide input to Research question 3.

Findings from the survey

The findings relating to the first five survey questions for those respondents currently in work are now considered in turn. The findings relating to those respondents who were either on a career break or unemployed are considered later, when the findings relating to different career stages are considered. After the initial presentation of the analysis the results are compared with those of researchers whose work had been used to inform the design of the questionnaire and with other recent researchers into CPD in the accountancy profession.

How relevant are each of the learning activities?

Table 4.4 shows the overall responses to the first question which explored the relevance of a range of learning activities.

Table 4.4 Relevance of learning activities for those in work

Ranking of responses	Average of responses *	Standard error	Relevance of learning activities in current role	Acq'n. (A) or Part'n. (P)
1	2.65	0.03	Accessing Internet for information	A
2	2.44	0.04	Doing the job	P
3	2.00	0.04	Technical reading	A
4	1.96	0.04	Magazines, etc.	A
5	1.90	0.04	Courses, etc.	A
6	1.88	0.04	Reflection	P
7	1.87	0.04	Interacting with experts	A/P
8	1.45	0.05	Being shown by others	P
9	1.25	0.04	Workshops with peers	A/P
10	1.23	0.05	Watching others	P
11	0.98	0.04	Online modules	A

(* 3 = most of the time; 2 = often; 1 = occasionally; 0 = never)

A universally high rating was given by all groups to the relevance of *accessing the Internet for information*. In contrast *online learning modules* received the lowest rating and were only seen as 'occasionally relevant'. *Doing the job* was seen as the second most relevant learning activity.

The Acquisition or Participation column in this table (and in Table 4.5) identify which learning activities can be considered 'learning as acquisition' and which 'learning as participation' (Sfard, 1998). Felstead et al. (2005) identified learning activities in this way in order to operationalise the concepts of formal and informal learning. Their classifications have been adopted here. However this research includes two additional learning activities identified in the ICAEW CPD literature (Appendix 2) but not mentioned by Felstead et al., namely 'interacting with experts' and

‘workshops with peers’. While recognising that all learning activities will include some elements of acquisition and participation, these two activities seem to be inherently hybrid and both have therefore been categorised as ‘A/P’ rather than ‘A’ or ‘P’ in Tables 4.4 and 4.5.

The relevance attached to *accessing the Internet for information* reflected a very substantial change from 2004 when Felstead et al. (2005) had carried out their research. They had found that *using the Internet* was at that time the least helpful of all the ‘learning as acquisition’ activities. The results of the present study have therefore demonstrated a significant shift in behaviour and/or an increase in the value of the information available on the Internet. In these 2011 results *studying online learning modules* still languishes in last place but the general trend in Internet usage would seem to suggest that studying online modules and other uses of online technology could reasonably be expected to gain traction in future years. As an example webinars are already much more prevalent than when the data were collected in early 2011.

The results show that under the output-based CPD scheme introduced by ICAEW in 2005, respondents perceive informal learning activities to be just as relevant as formal ones. The rankings in Table 4.4 show the ‘learning as participation’ activities intermingling with those involving ‘learning as acquisition’ (Sfard, 1998). *Doing the job* was seen by some margin as the second most relevant learning activity in this research and had been found to be the most helpful learning activity in the research conducted by Felstead et al. (2005). This also resonates with *learning at work* being the

first example of a learning activity in the ICAEW CPD guidance for its output-based scheme (ICAEW, 2005).

How likely are accountants to describe learning activities as CPD?

The results for this question are at Table 4.5.

Table 4.5 Likelihood of describing learning activities as CPD for those in work

Ranking of responses	Average of responses *	Standard error	How likely to describe learning activities as CPD	Acq'n. (A) or Part'n. (P)
1	2.56	0.04	Courses, etc.	A
2	2.18	0.04	Technical reading	A
3	1.88	0.04	Magazines, etc.	A
4	1.53	0.06	Online modules	A
5=	1.45	0.05	Accessing the Internet for information	A
5=	1.45	0.05	Workshops with peers	A/P
7	1.29	0.04	Interacting with experts	A/P
8	0.97	0.05	Doing the job	P
9	0.95	0.05	Reflection	P
10	0.88	0.04	Being shown by others	P
11	0.62	0.04	Watching others	P

(* 3 = most of the time; 2 = often; 1 = occasionally; 0 = never)

In contrast to the intermingling of acquisition and participation activities in the answers to question 1, the responses to question 2 show a very clear divide. 'Learning as acquisition' activities all rank above those involving 'learning as participation' and in so doing monopolise the top half of the table. *Attending courses, conferences and seminars*, an 'often relevant' learning activity (1.90), has moved up the rankings and is described as CPD 'most of the time' or 'often' (2.56). In contrast *doing the job* had been rated a 'highly relevant' or 'often relevant' learning activity (2.44) but is

only ‘occasionally’ described as CPD (0.97). *Accessing the Internet for information* also drops down the table. It is ‘often’ or ‘occasionally’ described as CPD (1.45) after having been seen as a ‘highly relevant’ or ‘often relevant’ learning activity (2.65). It is, perhaps, ironic that *reflecting on your performance* moved down from being ‘often relevant’ (1.88) in Table 4.4 to ‘occasionally’ being described as CPD (0.95) in Table 4.5, when the ICAEW output-based scheme is built on a reflect-act-impact cycle. As mentioned earlier, I had found in previous research that CPD was characterised as ‘courses for members in practice’ (Lindsay, 2007). In 2011 this mindset still influenced what learning activities were considered as CPD by ICAEW members. In the 2007 research I had also concluded that, in the CPD context, informal learning was under-utilised, under-valued and under-recorded and the responses to Question 2 suggest this is still so.

Who influences the choice of learning activities?

The results for the third question are at Table 4.6.

Table 4.6 Who influences the choice of learning activities for those in work?

Ranking of responses	Average of responses *	Standard Error	Who affects choice of learning activities
1	2.68	0.03	You
2	1.80	0.05	Organisation you work for
3	1.51	0.14	Your partners (answered by partners/directors)
4	1.42	0.05	Your line manager (answered by those other than partners/directors)
5	1.30	0.05	Work colleagues

(* 3 = highly influential; 2 = often influential; 1 = occasionally influential; 0 = never influential)

This question concerned the extent of the influence of individuals, groups and the organisation where they worked in a respondent's choice of learning activities. Across all the demographic groups, individuals saw themselves as the highest influence on the learning activities they undertook. In most cases the organisation was identified as the second highest influence and this supported previous findings that it was an influential force (Friedman et al., 2001; Rothwell and Herbert, 2007). In previous unpublished research (Lindsay, 2007) I had found that employers were influential in determining what CPD was undertaken and this would appear still to be the case.

What affects the choice of learning activities?

Question 4 moved on from who had influence over learning activities to what influenced the choice of activities. The results are at Table 4.7.

Table 4.7 What affects choice of learning activities for those in work?

Ranking of responses	Average of responses *	Standard error	What affects choice of learning activities
1	2.69	0.03	The need to be up to date in your field
2	2.60	0.03	Requirements of the current role
3	2.25	0.04	Desire for new skills or knowledge
4	1.92	0.04	Complying with CPD requirements
5	1.75	0.05	Other regulatory requirements
6	1.64	0.05	Future career aspirations

(* 3 = a large amount; 2 = a medium amount; 1 = a small amount; 0 = not at all)

The results show the two highest influences were *the need to be up to date in your field* and *the requirements of your current role*, followed in third place by *your desire for new skills and knowledge*. *The need to comply with*

CPD requirements came a consistent fourth across groups and was not therefore seen as unduly burdensome in the output-based context of this research.

Rothwell and Herbert (2007, p.133) had found that when their respondents were asked about CPD they ‘focused on immediate needs rather than longer term and professional development’. In the input-based CPD context of their research, they also found that keeping a portfolio record of CPD activities ranked fourth out of thirty-one possible CPD-related activities. Whilst their research was into CPD rather than all learning, the relatively low ranking of CPD compliance in the current research suggests that in an output-based context there is less concern about the process and more emphasis on the learning activities themselves. In this scenario, CPD would seem to be more of a benefit than a sanction (Madden and Mitchell, 1993). The current findings also contrast with those of De Lange et al. (2010, p.4), who in their research involving input-based schemes found a ‘compliance mentality’ amongst accountants which they recommended needed to be shifted by the professional bodies towards a ‘lifelong learning and professional development’ focus.

The high influence of individuals in the choice of learning activities (Table 4.6), combined with the relatively modest influence of the CPD compliance requirement, also suggest that in this output-based context individuals feel they have been able to take a proactive role in their own learning. This contrasts both with input-based schemes where professional bodies often accredit learning activities and decide ‘what could ‘count’ as legitimate

CPD' (IFAC, 2008, p.101) and also with previous research which has focussed on what type of CPD activities should be made available by professional bodies (Wessels, 2007; De Lange et al., 2010).

What limits involvement in learning activities?

The final question considers factors limiting participation in learning activities. The results are at Table 4.8.

Table 4.8 Factors limiting involvement in learning activities for those in work

Ranking of responses	Average of responses *	Standard error	What limits your current involvement in learning activities
1	1.98	0.05	Cost of some learning activities
2	1.93	0.04	Time needed to take part in some learning activities
3	1.49	0.05	Location of some learning activities
4	1.40	0.05	Lack of relevant activities
5	1.12	0.05	Organisation you work for

(* 3 = a large amount; 2 = a medium amount; 1 = a small amount; 0 = not at all)

Cost and time are seen as the two biggest limitations on respondents' participation in learning activities. These findings are in agreement with those from previous research into CPD activities (Friedman and Phillips, 2004; Paisey et al., 2007) and so in this instance the results were very similar across both output-based and input-based schemes.

Differences in patterns of learning

The third and final Research question concerns how responses vary according to the role, sector, career stage and gender of an accountant. As mentioned above, one way and two way ANOVAs (analyses of variance) were conducted and differences in responses between status, sector,

gender, age, role and size of organisation identified. Table 4.9 indicates the questions and demographic factors where the results show a significant association. As mentioned above, more detail about the process is included in Appendix 8 with the detailed statistics available in Appendix 9, for those currently in work, and in Appendix 10, for those not currently in work.

Table 4.9 Most significant demographic factors for each question

	Most significant factor(s)	Measure of association ('effect size' - small>.01; medium>.06, large>.14)
1. How relevant are each of the following learning activities?		
Courses, etc.	Sector	Medium
Being shown by others	Role	Small
Doing the job	Sector	Small
Workshops with peers	Size of org'n.	Small
Technical reading	Sector	Medium
Online modules	Size of org'n.	Small
Watching others	Age	Small
2. How likely are you to describe each of the learning activities as CPD?		
Accessing the Internet for information	Size of org'n.	Small
Courses, etc.	Age	Small
Workshops with peers	Size of org'n.	Small
Online modules	Age	Small
- do -	(also size)	Small
3. How influential are each of the following?		
Line manager	Role	Small
Organisation you work for	Sector	Small
You	Role	Small
4. How much does each of the following affect your choice?		
The need to be up to date in your field	Sector	Small
Complying with CPD requirements	Sector	Small
Other regulatory requirements	Role	Small
Desire for new skills or knowledge	Gender	Small
- do -	(also age)	Small
Future career aspirations	Age	Large
- do -	(also gender)	Small

5. How much does each of the following limit your involvement?		
Cost of some learning activities	Sector	Medium
Location of some learning activities	Role	Small
Organisation you work for	Sector (also role)	Small Small
Time needed to take part in some learning activities	Status	Small

The results relating to each of the four factors identified in Research question 3 (role, sector, career stage and gender) are now considered in turn. In doing so the discussion on 'role' includes both the role and the size of the organisation and that on 'career stage' incorporates findings relating to both age and status.

Role. Junior managers perceived they had less influence over their choice of learning activities than did directors and partners (2.40 vs. 2.90; $p < 0.001$) while line managers felt they had relatively more influence over junior managers' learning activities. Junior managers rated *being shown by others* a more relevant learning activity than did directors and partners (1.88 vs. 1.18; $p < 0.001$). Meanwhile *the need to meet regulatory requirements* was felt to have a greater influence on the choice of learning activities for directors and partners than for other levels of staff (1.98 vs. an average of 1.75; $p = 0.005$).

The significant differences relating to the size of organisation relate mainly to two specific learning activities, *workshops with peers* and *online modules*. In both cases those in larger organisations were more likely to say they valued that particular learning activity and to consider it as CPD, which

probably reflects the greater opportunities for such activities within those organisations. Of interest is that although those in organisations with more than 250 employees found *accessing the Internet for information* as relevant a learning activity as did others, they were less likely to consider it as CPD (1.28 vs. 1.75 in organisations with 2-10 employees; $p=0.003$).

Sector. The findings highlight the particular importance of learning and of being up to date for members working for firms of chartered accountants (in public practice). These members describe doing the job (2.68 vs. an average of 2.44; $p<0.001$), technical reading (2.33 vs. an average of 2.00; $p<0.001$) and attending courses, conferences and seminars (2.31 vs. an average of 1.90; $p<0.001$) as more relevant learning activities than did those working in other areas. Those working in practice felt *the need to be up to date in their field* was a fundamental driver of their choice of learning activities (2.93 vs. an average of 2.69; $p=0.004$). *Cost* was less likely to be seen as a factor limiting their involvement in learning activities (1.52 vs. an average of 1.98; $p<0.001$) and *the organisation* was also less likely to be seen to limit individual involvement (0.65 vs. an average of 1.12; $p<0.001$).

For members working in industry and commerce, *the need to comply with CPD* was felt to have less importance than for members working in public practice (1.75 vs. 2.15; $p=0.001$). Members working in the public sector felt *the organisation* was more likely to influence their choice of learning activities (2.06 vs. an average of 1.80; $p=0.010$) and it was also seen as more likely to limit their involvement in learning activities (1.52 vs. 0.65 for

those in practice; $p < 0.001$). For those working in the public sector and the charity and not for profit sector, *cost* was more likely to be seen as a limitation to involvement in learning activities (2.22 and 2.20 vs. 1.52 for those in practice; $p < 0.001$).

Career stage. *Future career aspirations* were seen as a greater influence upon the choice of learning activities for those aged 34 and under than for those aged 55 and over (2.32 vs. 0.94; $p < 0.001$). *Watching others* was also perceived as a more relevant learning activity for those aged 34 and under than for those aged 55 and over (1.45 vs. 0.97; $p = 0.002$). Those aged 55 and over were less likely to describe as CPD *attending courses, conferences and seminars* (2.28 vs. an average of 2.56; $p = 0.001$) and *studying online learning modules* (0.98 vs. an average of 1.53; $p < 0.001$).

As mentioned above the results for those not currently in work are included at Appendix 10. Those who were unemployed or on career breaks rated most learning activities as less relevant than did those in work, with the exception of *accessing the Internet for information, technical reading, reading magazines* and *studying online modules* where their scores were equivalent to those of people in work. Unsurprisingly work-related reasons affecting the current choice of learning activities were rated lower by those who were unemployed or on a career break. However *the need to comply with CPD requirements, future career aspirations* and *the desire for new skills or knowledge* were as influential in the choice of learning activities for those not in work as they were for those currently in work.

Cost was seen as a greater limitation to involvement in learning activities for those not in work compared to those in work (2.37 vs. 1.98; $p=0.032$). *Time* was rated a greater limitation for those who were employed compared to those who were unemployed (1.93 vs. 1.30; $p=0.001$) and for those who were employees compared to those who were self-employed (2.03 vs. 1.62; $p<0.001$).

Gender. Only two results showed any significant gender-related differences. Of most interest was the *desire for new skills and knowledge* which was perceived to affect the choice of learning activities for female respondents more than for male respondents by a small but significant amount (2.39 vs. 2.10; $p<0.001$). Female respondents also felt more influenced in their choice of learning activities by their *future career aspirations* (1.89 vs. 1.39 for male respondents; $p<0.001$). This difference is in part, but not entirely, because female members are a growing proportion of the ICAEW membership and so are on average younger than male ICAEW members. Appendix 11 includes graphs which show separately the impact of age and of gender. These differences could also be associated in some way with the idea of pre-disposition (Bourdieu, 2001; Colley et al., 2004) and this topic is explored further in the discussion of the findings from the in-depth interviews.

The in-depth interviews will also provide further valuable insight around how patterns of learning vary according to the role, sector, career stage and gender of accountants. The survey results relating to this question are

considered again, in conjunction with the interview findings, in Chapter 6.

Moving on to the in-depth interviews

Three aspects of the survey responses provided information which was also of value as the research moved on to the in-depth interviews, covered in Chapter 5.

Firstly there were 68 responses to the open question, question 6. The comments demonstrated several of the patterns of learning that were becoming apparent from the analysis of the survey results.

Those who had moved out of public practice and from larger organisations mentioned various changes to their learning environments which echoed and in some cases elaborated on the results of the survey. Some typical comments were:

Having moved from practice to industry I have noticed there are fewer opportunities for learning activities in industry.

(Female, 34 and under, employed in industry and commerce)

My company seems to take the view that it only recruits the best people who, therefore, have received all the training they need, and so the company simply does not have a culture of sending people on training courses and you have to push quite hard to go on courses. This is a far cry from

when I worked for a big four firm where there was a training manager whose job was to monitor your training and book you on to a predetermined number of courses.

(Male, 45-54, employed in industry and commerce)

It is difficult to persuade my current employer the value of CPD (I work for a US company) and as no formal attendance is required each year by ICAEW my ability to learn is restricted.

(Female, 34 and under, employed in industry and commerce)

Structured learning is much easier in large professional practices and large corporates, which have greater training and HR resources. It is more difficult to keep up to date as an accountant in a small firm or in commerce.

(Male, 45-54, employed in the charity and not for profit sector)

As someone who has spent most of my career (since qualification) in the public sector, I have struggled to match what I know I need to be doing with what my employer can (or is willing to) afford.

(Female, 45-54, employed in the public sector)

Some respondents clearly saw the benefit of more online learning while another had different views about the value of learning activities as the following quotes show:

More technical e-learning opportunities should be available because time and cost efficient. My company uses this method a great deal for legal and compliance training, but I haven't seen anything similar for technical accounting updates.

(Female, 34 and under, employed in industry and commerce)

Need much more online learning modules.

(Male, 35-44, self-employed in public sector)

Experience takes the place of training as one comes close to retirement.

(Male, 55 and over, employed in industry and commerce)

Finally two respondents who were working in practice wrote about how their learning was about much more than attending courses:

The questions above have made me realise the disparity between what I record as CPD and what I actually rely on for learning activities. It is easy to fall into the mindset of CPD being a formal and occasional burst of information and study rather than being part of the constant learning whilst

carrying out day to day tasks at work.

(Male, 34 and under, employed in public practice)

The nature of my work means that I am automatically undertaking learning activity in the course of that work, rather than it being a separate exercise.

(Male, 35-44, self-employed in public practice)

In their answers to the open question respondents also mentioned difficulties in returning from career breaks and some explained that they were now working outside accountancy. Others volunteered they were studying for a further qualification and some shared their plans for the next phase of their career. The additional comments and career information provided were both of value when identifying potential interviewees, a process covered in chapter 5.

The final demographic question was the second aspect of the survey that provided information that later proved of value during the in-depth interview process. The question asked 'In which areas do you currently work?' Respondents were asked to tick all the boxes that applied and so ANOVA analysis was not appropriate. However Appendix 12 includes a summary by age and gender of the boxes that were ticked. Whilst the results have not been subjected to statistical analysis, it is of interest that those under 35 ticked on average 2.00 areas of work. This figure then gradually increased with age with those aged 55 and over ticking on

average 2.85 areas of work. This suggests that as members move through their careers they could be taking on additional areas of responsibility, an area that could be explored further in the interviews.

Finally an unexpected consequence of the demographic information provided by respondents and summarised at Appendix 7 was that it helped identify typical transitions in accountants' careers. At the start of their careers the vast majority of ICAEW members have completed their pre-qualification training in public practice, most with the largest accountancy firms where they would probably have specialised in audit. By being aware of this I was then able to deduce possible career changes by looking at the current roles, sector and status of respondents. Below are some typical career changes that the demographic information implies are likely to have happened. Some are self-evident, others less so.

Role

- The development from being a junior manager to a middle manager to a senior manager then, if appropriate for the sector, to becoming a director or partner;
- Taking on more generalist or non-accountancy responsibilities after the initial phase of a career (e.g. general management, information technology, business advice);
- The move from larger organisations which predominate earlier in a career to smaller organisations, particularly for those 55 and over.

Sector

- A move away from public practice early in a career and into industry and commerce or the public sector;
- A mid-career move into the charity and not for profit sector where numbers were highest for the 45-54 age range;
- A move back into public practice later in a career.

Status

- A tendency during a career to move from employment into self-employment or a portfolio career;
- Taking career breaks mainly, but not only, in mid career;
- Periods of unemployment which are more prevalent later in a career.

Each of the nine typical career changes indicated by the bullet points above are examples of possible transitions around which there will have been learning. In each case an accountant will have responded, both reactively and proactively, to a new environment. The survey results have therefore provided some pointers as to how learning environments could have changed. For example, a member who had moved from public practice into the charity sector might well have felt there was much less support, interest and funding available for learning activities in the new sector. Those who became self-employed could have felt much more self-reliant in deciding which learning activities to undertake but this more senior (and usually older) group also seem to be the least interested in learning related

to future career aspirations.

This raises the question of whether such an attitude can be sustainable when careers are expected to continue until a later age in the future. Do those aged 55 and over who are now unemployed wish they had pursued more or different learning activities earlier in their careers? Whilst members in work had indicated they were most concerned with keeping up to date and with the requirements of their current role might that have been at the expense of future proofing their careers, at looking at what they should have been doing at an earlier stage to help ensure a sustainable career?

In Chapter 2 I described how I anticipated my mixed methods approach would include aspects of both the 'follow up explanations model' and the 'participant selection model' (Creswell and Plano Clark, 2007). This has proved to be the case. The findings from the large-scale survey have identified issues to follow up in the in-depth interviews, such as those described in the previous paragraph. The results also indicated that attitudes to CPD and the use of information technology were topics it would be valuable to explore further in the interviews. In addition the review of the demographic information has provided valuable data about how careers might have evolved. The 'participant selection model' aspect was also very clearly present in that 188 of the survey respondents volunteered to take part in the in-depth interviews.

Chapter 4 has covered all aspects of the large-scale survey which captured a snapshot of learning activities at one point in time. The survey has addressed the three elements that comprise the first Research question, what learning activities are seen as most relevant, which would be described as CPD and what motivates accountants to participate in learning activities. The results have also been considered in relation to the final Research question, which concerns how responses vary according to the role, sector, career stage and gender of accountants. The in-depth interviews covered in the next chapter provide the opportunity to move on from a snapshot of learning activities to explore learning experiences across a career. They address the second Research question, *'How do accountants perceive and describe their experiences of learning throughout their careers?'* and contribute further to the third Research question, how responses vary according to the role, sector, career stage and gender of accountants. They also elaborate a little on some of the survey findings relating to the first Research question.

CHAPTER 5

THE IN-DEPTH INTERVIEWS

This chapter covers the in-depth interviews undertaken as the final stage of the research. Using the taxonomy developed by Morse (1991, cited in Morgan, 1998) the overall methodology has been qual → QUAN → QUAL. Following a modest initial qualitative study the quantitative (QUAN) phase involved a large-scale survey into how members viewed their learning activities at one point in time. The qualitative (QUAL) phase that now follows involves looking in much more detail at the learning experiences of a small number of members across their careers. The two main phases together have reflected the 'distance-closeness' and 'generality-particularity' aspects discussed in Chapter 2, which Greene (2007, p.53) saw as one of the main justifications for combining research methodologies.

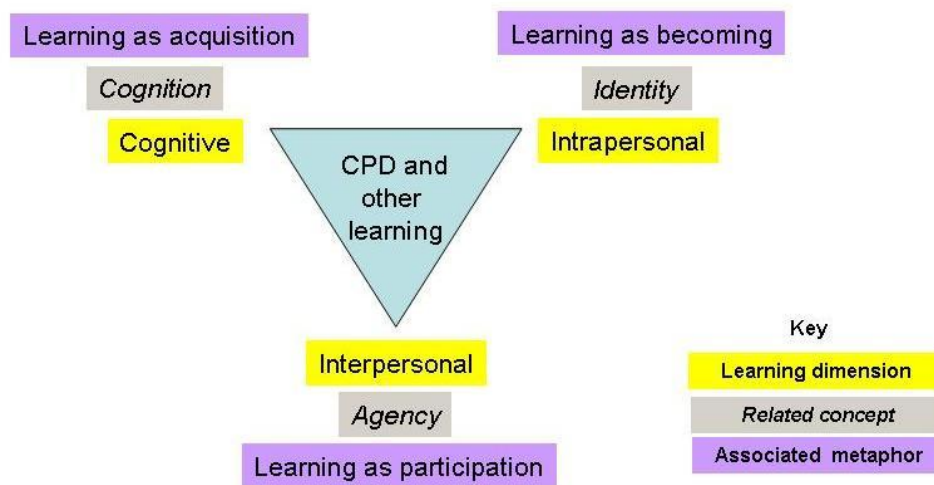
Undertaking the in-depth interviews

Kvale (1996) identifies seven stages in any interview investigation: thematizing, designing, interviewing, transcribing, interpreting, verifying and reporting. The first six of these are considered in the first half of Chapter 5. The reporting aspect is covered through the discussion of the findings in the second half of the chapter.

Thematising

Kvale (1996) describes thematising as a 'conceptual clarification and a theoretical analysis of the theme investigated' (ibid, p.89). The conceptual framework (Figure 3.4) is repeated here as Figure 5.1 for ease of reference.

Figure 5.1 – Conceptual framework relating to learning across a career, developed from the model of Illeris (2009, p.10)



The framework has been developed to inform the research into learning across a career and provides a way of exploring the interpersonal and intrapersonal aspects of such learning through the related issues of agency and identity (Biesta and Tedder, 2007; Emirbayer and Mische, 1998; Wenger, 1998). In the literature review, learning around career transitions also emerged as a key theme (Ecclestone et al., 2010; Colley, 2007) and this has been incorporated into the design of the research.

Designing

A semi-structured approach was adopted as this approach provided the opportunity to cover specific aspects, such as transitions and topics relating

to agency and identity, and to explore further some of the findings from the large-scale survey. The approach was akin to that described by Ritchie and Lewis (2003, p.111) as a 'fixed structure plus probing'. Ritchie and Lewis warn that this approach allows only limited responsiveness to individual personal contexts and requires interviewer and interviewee to move between different modes of question and answer. They feel only 'more confident and articulate people' (ibid, p.112) will respond fully. The initial study had shown that chartered accountant respondents were likely to fall into this category. In the interviews lightly structured and strongly structured sections were combined in a planned sequence; an approach suggested by Wengraf (2001) as appropriate for biographic interviewing.

The interview framework used is at Appendix 13. The first area covered in the framework was learning associated with career transitions. Individuals were asked to outline their careers and then asked about their learning experiences around the transitions they described. The second area covered was that of agency. This was addressed by including the topics identified in the initial study as relating to 'career-related learning', namely work-life balance, preferred areas of work, coping with change, office politics, how individuals see learning as having enhanced their career prospect and what role they see learning playing in their future career. The third area was that of identity. In seeking to explore this, the advice of Sikes et al. (1985, p.66) that 'values, attitudes, roles and identity are things which are very difficult for people to talk straightforwardly about' was heeded. In a pilot interview an attempt was made to look at learning and

its impact on identity by exploring how learning made the interviewee feel about herself. This line of questioning was not fruitful. Instead it emerged that how someone felt could instead be explored by asking about learning and its inter-relationship with motivation and with confidence. Finally in the interviews two topics from the large-scale survey were explored further, the changing impact of information technology and CPD.

Of the 539 ICAEW members who returned the questionnaire 188 provided contact details and indicated they would be willing to take part in a one-to-one interview. A key part of the design process was around deciding whom to seek to interview from the 188 potential volunteers. Creswell (2009, p.178) suggest that in qualitative research one should 'purposefully select participants ... that will best help the researcher understand the problem and the research question' and this advice was followed. Two groups were of special interest in this research. The first included those working in the mainstream accountancy profession (public practice, industry and commerce, public sector and charity and not for profit sector). The second group reflected aspects that were expected to become increasingly important as the shape and length of careers changed in the future (portfolio careers, self employment, studying for a further qualification, career breaks and unemployment). My aim therefore was to select six potential interviewees from the mainstream accountancy profession and six because their range of experiences covered the aspects expected to become of increasing importance in the future. Of the 188 respondents who had offered to take part in an interview, 46 had also responded to the

open question in the survey. The additional information provided in their responses was used to help identify an equal number of men and women who between them met the requirements for the two groups identified above. In the event it was necessary to send out twenty-five invitations before thirteen acceptances were received. Details of the interviewees are set out in Table 5.1 below. Although only one interviewee was aged under 35 all interviewees had started their accountancy careers by the age of thirty and interviewees talked about their careers to date so there was ample coverage of all career stages.

Table 5.1 Details of the thirteen interviewees

Pseudonym (reflecting gender)	Age	Sector	Role	Number of emp- loyees	Why of interest?
Ivor	35-44	Practice	Partner	11-250	Practice
Margaret	55+	Practice	Principal	None	Practice
Harry	35-44	Industry & commerce	Director	11-250	Industry & commerce
Gina	< 35	Industry & commerce	Senior manager	Over 250	Industry & commerce
Brian	45-54	Charity & not for profit	Director	Over 250	Charity & not for profit
Elaine	45-54	Public sector	Middle manager	11-250	Public sector
Frank	45-54	Practice	Partner	2-10	Recently started in practice
Jill	35-44	Charity & not for profit	Senior manager	11-250	Studying for MBA
Alan	45-54	Industry & commerce	Senior manager	Over 250	Working outside accountancy
Denise	55+	Charity & not for profit	Director	11-250	Career break re-entry
Keith	55+	Un- employed			Unemployed

Carol	45-54	Career break			Career break Frustration
Leonard	55+	Un-employed			Unemployed

Ethical clearance was again obtained from the Chair of the Open University Human Research Ethics Committee. A copy of the mailing to potential interviewees including the letter, consent form and availability form is at Appendix 14.

Interviewing

The interviews were conducted at venues convenient to interviewees. All interviewees signed the consent form and agreed that the interview could be recorded. One respondent indicated he would prefer to be interviewed on the telephone and this was done using the online service *Record Your Call*. A digital voice recorder was used for all the other interviews. Powney and Watts (1987) found there was no substitute for a full tape recording and the digital recordings did indeed prove invaluable.

In conducting the interviews I was aware of my existing knowledge of the accountancy profession. Hellawell (2006) describes an insider as someone who has an a priori knowledge of a community and its members. I concluded I was an insider to the accountancy profession but an outsider to individual members and their organisations. Hellawell quotes Hammersley as saying (ibid, p.485) 'the chances of findings being valid will be enhanced by a judicious combination of involvement and estrangement'. I felt I was potentially in a position to achieve this and

indeed believe this was achieved. My knowledge of the accountancy profession and the fact I was an ICAEW member helped establish a good rapport in interviews. However I endeavoured to remain impartial and sought to avoid bias, stereotyping or making assumptions. I took care not to elaborate on interviewees' responses and did not share any of my career experiences with interviewees.

There was a further ethical dimension that I needed to consider. All members of ICAEW have a duty to report the misconduct of any other member if they become aware of evidence of such misconduct. I sought advice from the ICAEW Ethical Helpline at an early stage to ensure I fully understood my potential responsibility. There was no issue with the large-scale survey. The semi-structured nature of the in-depth interviews meant I had the ability to steer the conversation away from potentially incriminating comments, but this did not prove necessary.

In the interviews I endeavoured to elicit specific examples of the issues I was covering and also sought to explore learning of which the interviewee may not have been aware. On several occasions interviewees volunteered ideas and experiences which proved immensely valuable and which I suspected they had not anticipated sharing. Several interviewees volunteered afterwards that they had found the interviews helpful and the process had made them think further about their learning experiences.

Transcribing

Transcripts were completed as soon as possible after each interview with the final one completed three days after the final interview. A landscape layout was used to facilitate the numbering and coding of the contributions. Elliott (2005) advises that how to transcribe depends on the analysis planned and Kvale and Brinkmann (2009, p.186) comment that there is no such thing as a correct, valid transcription and that the question to ask is 'What is a useful transcription for my research purposes?'. The transcripts were sent to interviewees for them to amend as they wished and so Kvale and Brinkmann's advice to transcribe in a more fluent written style from the start was followed. For example, if a respondent made two or three starts to a sentence, the aborted openings were excluded.

In describing their careers, some interviewees included information about other people that was not relevant in any way to their learning. By agreement, detailed life histories were omitted from the transcripts which were anonymised as soon as possible. Interviewee names were replaced by pseudonyms reflecting the gender of each interviewee and a code of capital letters was used to refer to locations and companies. Several people had worked for American companies and with their agreement the US connection was left in, without identifying any companies or industries, as the comments included examples of learning that was valuable within that context. All interviewees approved the transcripts, having in a few cases made minor amendments. The transcripts were kept securely and only I could access them.

Interpreting

Ritchie and Lewis (2003, p.199) comment there are no clearly agreed rules or procedures for qualitative analysis and that it needs to be a 'blend of inspiration and diligent detection'. The analysis began with diligent detection, as outlined below, with the aim of moving on to the 'inspiration' aspect. An initial coding system was drawn up based on the interview questions and the research issues identified. This 'elemental method' of coding (Saldaña, 2009, p.66) provided a foundation for further analysis. The elemental method chosen was that of structural coding which Saldaña advises is particularly suitable for interview transcripts and semi-structured protocols. Structural coding involves applying a 'content-based or conceptual phrase representing a topic of enquiry' to each segment of data (ibid, p.66).

Further codes were added when new issues emerged, for example particular career transitions. Earlier transcripts were revisited and recoded when new codes were introduced. Once the coding was complete all the references to each code were collated and commentaries were written summarising the contributions relating to each code. During the above process codes were combined when it transpired there was overlap. In other cases it was found a contribution also needed to feature under a second code. Miles and Huberman (1994, p.58) suggest that a start list of codes could include from a dozen up to fifty or sixty codes. During coding the list grew to around 60 codes, but as the commentaries were completed the codes reduced to the 33 listed at Appendix 15. This appendix also gives

information on the number of contributions under each code. An extract from a coded transcript is included at Appendix 16. Table 5.2 below adds to the information included in Table 5.1 by providing a career outline for each interviewee. More detailed career profiles were also drawn up for each interviewee to summarise the triggers and transitions in each career and to explore whether changes were reactive or proactive. These were all different ways of immersing myself in the data.

Table 5.2 Career outlines of the thirteen interviewees

Ivor - After graduating trained with regional practice. On qualifying moved to smaller practice as audit manager. The practice then merged into another regional practice. Gradually took on responsibility within firm for technical matters. Became a partner a few years ago.

Margaret - Moved from audit into personal tax after qualifying. Firm went through two mergers to become part of one of the large firms. After maternity leave asked to come back part-time but that was not possible. Took over a few clients from the firm and started her own practice from home. In the past few years has also become involved in working for charities.

Harry - After university qualified in the provincial office of one of the large firms and immediately moved into industry. Joined a very large and growing company. Later worked for several fast-growing businesses.

Gina - After university qualified with large practice and continued in the audit function. Considered options and then moved into industry, to a multinational company.

Brian - Qualified with a medium firm which became part of a large firm. Stayed in practice for some time then moved to industry at finance director level. Welcomes challenge and change. Recently became finance director at a not for profit organisation.

Elaine - Trained with large firm. Qualified later while with a smaller firm then moved into public sector. Had a range of roles in two different parts of the public sector, initially in the finance function and now as an internal auditor. Took a belated gap year a few years ago. Recently became treasurer of a local charity.

Frank - Qualified with a medium-sized firm then moved from audit to work in corporate tax at a large firm. Later moved out of practice and joined a large client company and headed up the tax department. Later spent some time working as a contractor for a public organisation. Recently set up in practice, in partnership.

Jill - After some time in teaching, trained with a big firm involved in the education and charity sectors. Shortly after qualifying took six months maternity leave. Returned to work part-time. After six months became a school bursar. Expecting to go on maternity leave again soon.

Alan - Qualified with large firm then moved from audit into corporate tax.

Worked in two practices before moving to a job in industry. After some time moved into a non-accountancy function to avoid relocation. Later relocated and took on a specialist role. Now taking early retirement and exploring a possible portfolio career.

Denise - Trained with large firm. On qualifying moved into tax role in medium-sized and large firms. Started own practice after having baby. Later had spell teaching before going back to work in practice and then become a partner. Now works in technical role.

Keith - Took articles with small local firm. On qualifying moved to client company. Had series of jobs, either as general manager or financial controller. Worked for family companies and firms with overseas subsidiaries. Currently unemployed and intends to start looking for work as is not yet ready to retire.

Carol - Qualified with large firm then went to work in audit role for another large firm in country with a newly developing accountancy profession. Made up to manager. Moved back to UK when had a baby. Could not find appropriate part-time work in accountancy sector and is now working outside the profession.

Leonard - Qualified with small local firm and joined client company as financial controller. Studied for MBA. Involved in several entrepreneurial ventures with varying degrees of success. More recently worked in finance roles for local companies. Is currently seeking further investment opportunities.

Verifying

In the context of verifying, Kvale (1996, p.229) refer to the 'trinity of generalizability, reliability and validity'. Whilst statistical generalisation can not apply to qualitative research, information has been provided throughout the research with the aim of enabling the reader to judge to what extent the findings might be applied to other situations. As part of this process interviewees were chosen to represent traditional and more diverse backgrounds to explore both 'what is' and 'what may be', two of the targets of generalisation referred to by Schofield (cited in Kvale, 1996, p.235). Meanwhile in this research context the concept of reliability relates to consistency and there has been mention above of the efforts made to be systematic and consistent in the approach adopted to interviewing, transcribing and analysing. In particular, care was taken to avoid leading questions in the interviews. Evidence from the interviews has been included to support the discussion of the findings. Validity was the third concept mentioned by Kvale. The research questions were grounded in the literature and in the findings from my earlier research. Validity was considered throughout all seven stages of the interview research process.

The aim throughout has been to provide sufficient information for readers to be able to judge for themselves the validity of the interview process and the findings.

The first six of the seven stages identified by Kvale (1996) have now been considered, namely thematising, designing, interviewing, transcribing, interpreting and verifying. The final reporting aspect is now addressed in the following discussion of the findings from the interviews.

Findings from the in-depth interviews

The in-depth interviews first looked at learning around career transitions and then moved on to address learning experiences associated with the concepts of agency and identity. The interviews were also used to explore further the survey findings around CPD and the use of information technology. These findings are considered in turn.

Learning associated with career transitions

A list of possible career transitions that respondents could have experienced is included towards the end of Chapter 4. This was compiled by looking at the demographic information provided by respondents and contrasting this with the fact that most accountants begin their careers in large public practices, working mainly in the audit function. Appendix 17 shows the list of transitions from Chapter 4, annotated with the pseudonyms of all the interviewees whom it transpired had undergone

each transition. Approximately one half of the transitions experienced by interviewees could have been assumed from the demographic information provided in their questionnaires but many other examples emerged during the interviews.

Most of the interviewees had experienced a wide range of transitions in their careers. As mentioned earlier the thirteen interviewees comprised six chosen from the three main sectors (two from public practice, two from industry and commerce and two from the public, charity or not for profit sectors) and seven chosen because their questionnaires suggested there was something of particular interest in their career profiles (for example a career break, a period of unemployment, a move out of accountancy, starting up in practice or studying for a further qualification) which could have indicated more transitions in their careers. However it transpired that all thirteen interviewees had experienced a significant number of transitions in their careers with little difference in the extent of the transitions experienced by the group of six and the group of seven. Whilst it would not be appropriate to generalise from such a sample it appears that accountants could in future expect many transitions throughout their careers, particularly if careers are to last for longer.

Brian and Harry, two of the apparently 'traditional' interviewees working outside public practice, had in fact both experienced serial careers comprising periods of employment and periods of unemployment. Three of the respondents mentioned portfolio careers; Frank had embarked on such

a path, Alan was about to, having been made redundant and Elaine was hoping to do so before too long. Four of the six female interviewees (Carol, Denise, Jill and Margaret) had been on maternity leave and each had subsequently worked part-time at some stage. Two of the interviewees, Alan and Carol, no longer worked in the accountancy profession. In contrast three interviewees who were approaching retirement (Keith, Leonard and Margaret) hoped or planned to continue working in the profession past the traditional retirement age. Meanwhile Carol had contributed to the leaking pipeline (Davies, 2011) when she had felt obliged to move out of the accountancy profession while Gina feared she would be doing so if she could not develop a career compatible with having a family. The two most traditional careers had been experienced by Ivor and Margaret who had continued to work in public practice after qualifying and still did so. The findings would suggest that further research to explore and understand career transitions in the accountancy profession would be of benefit to both the profession and to individual accountants.

The learning experiences associated with these transitions is now considered by looking in turn at the findings relating to role, sector, career stage and gender.

Role transitions. Interviewees were asked how they kept their technical skills up to date as their roles evolved. For some the requirements of their role meant there was no substitute to reading the detail of the legislation so that they really understood what was required. Those working in the tax

area, such as Denise and Margaret, felt there was an ongoing requirement for them to remain up to date and they still favoured formal learning activities such as attending courses and studying journals. Brian and Jill who had moved to work in the charity sector found attending courses helped as an introduction to the sector, but later they relied primarily on professional advisers and online information.

Most of the interviewees had developed their personal skills on the job. Only a minority mentioned attending courses. Frank volunteered that his approach was to try to behave in the same way as the successful managers for whom he had worked. Ivor, a partner in practice, felt his personal skills development involved

a combination of watching what other people do, figuring it out for yourself ... and there was some formal input as well.

Carol and Gina had developed their presentation skills by being thrown in at the deep end early in their careers. Brian was still very grateful for the soft skills he developed while working for a large accountancy practice and felt they had underpinned his career.

Those now working outside practice were often responsible for more than finance within their remit. Brian who was now working as a finance director in the charity and not for profit sector commented that:

The FD [finance director] does need to be a generalist ... it tends to be that anything that doesn't have a natural

home elsewhere tends to come to the FD because the FD's
also quite often company secretary.

He felt, as did Harry who had also moved out of practice, that he did not need to learn about areas outside finance in depth, but did need to know enough to be able to challenge experts in other fields. Jill, in her role as a school bursar, had acquired responsibility for human resources and had developed her skills and knowledge when she happened to share an office with the in-house human resources professional during an office refurbishment. In general interviewees did not feel they needed formal training in non-finance areas, with health and safety a possible exception.

Over half the interviewees had been involved in studying for other qualifications, including MBAs (Leonard and Jill), membership of the Chartered Institute of Taxation (Denise and Frank) and membership of the Chartered Institute of Personnel and Development (Alan and Carol). Some had undertaken their studies because they enjoyed learning while others had done so because they felt formal qualifications would give them credibility and help further their careers. Elaine had instead chosen a belated gap year as an alternative learning experience to studying for an MBA.

Interviewees felt that the more senior their role the more likely it was that they were employed for their general management skills. Ivor who worked in a specialist niche area in practice had had to make a strong case in order to be promoted to partner level. The advice of Alan, who had worked for

one group of companies for many years, was that if an important project was happening in a business you really needed to try to get involved in it. He also advised networking within the business and talking to the people that made decisions so that 'they know who you are and that they respect your expertise'. Despite all such efforts, interviewees such as Alan, Brian and Harry who had been long-serving employees in larger organisations had found at some point there had been an end to their upward trajectory and they had been obliged or encouraged to move on.

Apart from Alan, all interviewees had at some point moved to work for smaller organisations. Comments about this transition were similar regardless of the actual sizes of the organisations they left and joined; it was the fact that an organisation was relatively smaller that mattered. The universal view was that in smaller organisations training was less structured and less formal, and that individuals had to use more initiative. Some interviewees felt there were higher expectations of them when they arrived from a larger organisation. Margaret and Gina also mentioned feeling lonely when they moved to work for a much smaller unit. To counter this Margaret, who worked for herself, had a mutual support arrangement with an associate and had built up a network of contacts in the sector, not least by attending courses.

Keith, Harry, Gina and Brian had experience of working with people from different cultures. Keith and Harry commented that learning the local language when working or doing business overseas was immensely useful,

not least because it meant the other parties to any negotiation could not speak privately among themselves. Interviewees had also had to learn how to adapt the way they did business to suit other cultures. Gina and Brian had both worked for US companies where they found the culture both very short term and very rules-based.

Sector transitions. Alan, Brian and Frank described how when they moved out of practice into industry and commerce their learning was much more on the job, with no immediate access to the on-tap advice provided in large practices. Brian and Frank described the staff they then managed as less qualified and less motivated than those employed in practice and so they had needed to develop their people management skills. Recording and billing chargeable hours had been a key criterion for success in practice. When he moved outside practice Frank no longer needed to keep time sheets and, more fundamentally, had to decide for himself where his time was best spent. Jill and Brian each volunteered they felt the fundamental difference when moving out of practice was that in practice they had been looking at historical information whereas out of practice they had needed to develop a forward thinking mindset, with an immediate requirement to make decisions about current issues.

When Brian and Jill moved to the not for profit and charity sector they had spent time early on in their roles ensuring they understood the regulatory frameworks in which they were operating. They had found that those working in the sector were willing to share their knowledge, experiences

and learning and that the sector was very supportive. They attended fewer courses than when in practice, cost now being an issue but instead learnt from professional advisers and, to some extent, from the wider knowledge brought by trustees. The lack of finance for training was also an issue in the public sector. Elaine, who had moved into that sector from practice, found that on some occasions she had felt obliged to fund her own update courses and attend them in her own time.

Alan, Denise and Carol had each at some point moved out of the mainstream accountancy sector to avoid relocation for their family, to be able to have school holidays off or to have the flexibility of working for themselves. Alan and Carol had not returned to the accountancy sector though Carol now wished she could do so.

Different career stages. During their careers interviewees had experienced various changes in status. Most had had to look for work at some point. Some, such as Brian and Harry, had planned to have careers that would involve change and saw job-hunting as part of that process. Meanwhile Keith was currently job hunting because he needed work and was finding the process very stressful as his skills and experience did not seem to match what the market needed. The advice of Leonard, an entrepreneur, was that you needed to be proactive; he believed in making his own luck which he saw as 'about being out there, talking to people'.

Denise and Frank when they started their own practices had learnt that in every respect the buck stopped with them. Margaret, who ran her own practice from home, stressed the importance of having a separate room as an office and referred to the 'ceremony of closing the door at certain times of the day' to ensure that work occupied a bounded amount of time. However she was delighted with the flexibility working from home had provided over many years. Following redundancy Alan was contemplating moving to a portfolio career and Frank already had such a career, something he suggested his colleagues envied and aspired to when they too reached about fifty. Elaine was hoping to move to a portfolio position in her forties and combine a part-time accountancy career with a long-neglected and possibly commercially attractive hobby.

Gender. All six female interviewees had had career breaks. For Carol, Denise, Jill and Margaret this was when they had children and all four had subsequently worked part-time at some point. Margaret and Denise had set up in practice on their own because part-time work had not been available at the large firms where they worked. Denise had worked in a variety of roles to complement the needs of her growing children and as a result had not had 'a recognised career path'. Carol had felt obliged to move out of the accountancy profession, having tried a lower level finance-related job for a while, as the demands of working in her specialist area of audit proved incompatible with having a family. Jill was expecting her second child and planned to stay in touch more during this break so that instead of feeling out on a limb, as she had done last time, she could hit the

ground running after her anticipated six months' leave.

Two other gender-related topics emerged during the interviews; work-life balance and confidence. The findings relating to work-life balance are considered in the next section which explores learning related to agency and the findings concerning confidence are considered in the subsequent section which looks at the question of learning and identity.

Learning relating to the concept of agency

Interviewees were asked about their learning experiences in connection with the aspects of 'career-related learning' identified earlier.

Work-life balance. Work-life balance permeated all the interviews. Interviewees were constantly attempting to achieve the elusive balance. Alan, Brian, Harry and all the female interviewees had changed or chosen jobs because of it. Alan and Carol had moved out of accountancy. Denise and Margaret had chosen to work for themselves from home, because they then had more autonomy and flexibility. The four female interviewees with families had worked part-time at some point. Denise chose a teaching job at one stage in her career because it meant she had the school holidays free. Carol identified the crux of the dilemma as, 'If you want to pick up your child from school...something's got to give'. She had seen a lot of parents who were professionals, 'go full time, part time, full time, part time' in an attempt to find the right balance. Gina had moved out of practice, in part because she found the itinerant role of an auditor affected

her private life, only then to work for a US company where the time difference between the UK and the States led to her again having to take steps to protect her personal time.

Meanwhile there were male interviewees, later on in their careers, who wanted more work in their work-life balance. Frank had recently gone into partnership because he wanted to do something worthwhile, even though he could have afforded to continue his career break. Alan, Keith and Leonard were actively seeking some form of work, partly for financial reasons but also partly because they wanted mental stimulation. For some their perception of what mattered had changed during their careers. Leonard, who had experienced both success and failure as an entrepreneur, felt that 'anybody who isn't desperately poor should put a lower premium on extra money, as I do now'.

Change. Change was another constant in interviewees' lives. Some embraced change and saw it as the way to get on in their careers. Brian and Harry mentioned they were bored when there was nothing new to learn in their job and had moved because they needed fresh challenges. They had realised that they needed change in their lives. Other interviewees were less enthusiastic about change and less proactive in seeking it. Carol had dealt with the uncertainty of change by seeking to stage-manage her career, formally evaluating options 'in such a way that I've never really felt beaten by any of the changes that I've undertaken'. However she now realised that moves that were expedient in the short-

term had not helped her meet her longer term objectives. Gina had taken a short career break in order to decide whether she wanted to change career direction. Having concluded that she did, she then felt able to move on.

Having embraced change enthusiastically in the second part of his career, Brian commented:

The reality is for my children's generation change will be an absolute part of their careers. They're going to have kind of portfolio careers, where they go from one thing to another, to another, to another. Perhaps changing direction, not just changing employer, and the people who've got that ability to adapt and change themselves, but also to contribute to the fact that a business environment is changing, a business employer is changing, are going to be the people who do well and succeed, and will be in demand.

Office politics. Virtually all the interviewees had some experience of office politics. They had learnt that this was likely to be present in any organisation and that it was best to try to be an honest broker and not take sides. They recognised the need to make alliances but cautioned that you should be yourself and live according to your values. The advice of long-serving employee Alan was 'to try to be as neutral as possible within the politics'. This had enabled him to keep his job when his manager lost his. Brian had initially ignored office politics and assumed that 'conclusions

should follow logically from facts' but now realised he needed to be more sensitive to some of the people issues and the politics.

Shaping their careers. Most trainee accountants work primarily in audit and this proved to have been the case with all the interviewees. Several had consciously chosen to move from audit into tax after they qualified. Some years after qualifying Alan, Brian and Frank realised they were not going to be offered partnerships in the practices where they worked and so chose to move on and pursue their careers in industry. Meanwhile Jill had known in which sector she wanted to work when she started her accountancy training and had identified the early career transitions she hoped to make.

Ivor learnt quite early in his career that, unlike others in his practice, he enjoyed regulation and legislation. He built his career around these areas, thus making himself an important resource to the practice and eventually becoming a partner. Having had an unexpected setback in her exams, Elaine had made some career choices simply to demonstrate she could succeed in certain areas of work in an attempt to build her confidence. She now questioned the wisdom of some of her earlier career choices and was planning in future to focus on activities that she enjoyed and where she could make a difference.

Brian and Harry had shaped their careers by constantly moving on to a new challenge, having learnt from experience that this was the career stimulus that suited them best. Others, such as Alan and Frank, had preferred to

stay for some period with one organisation but usually had found that, if they did not choose to move, at some point the organisation would be encouraging or requiring them to do so. Some interviewees had shaped their lives rather than their careers and had compromised on their careers in the process. This was particularly the case with female interviewees, who had usually changed career direction when they had families, not least because part-time work was not then available at the big accountancy practices where they worked.

Looking to the future. Eleven interviewees were actively considering the next steps in their careers. Leonard and Keith, unemployed and in their sixties, were both trying to get back into work. Denise and Margaret, in their fifties and in demanding jobs, were keen to continue working for the foreseeable future. Carol, who had ended up working outside the accountancy profession when she had her family, was shortly to be fifty. This was causing her to review her career options. Now her family was older she regretted that she could not see a viable route back into the accountancy profession. Frank and Alan were already in their fifties. Frank had recently established a part-time partnership and Alan, having been obliged to take early retirement after thirty years with one organisation, was now exploring a possible portfolio career. Meanwhile, despite being only in her forties, Elaine was beginning to explore developing a portfolio career, with the aim of working part-time in accountancy and pursuing a long-neglected hobby which could have commercial potential. Brian and Harry, both mid-career, had had a pattern of short career breaks between

longer periods of employment and neither would be surprised if this pattern continued in the future. The youngest interviewee, Gina was beginning to think about having a family and was hoping to develop her career so that she could come back to a worthwhile job within the accountancy profession:

I've thought about trying to fit work in, and how it could work in ten years' time, and thinking do I need to do something else? Do I need to leave the profession completely and do something else that is more manageable, because I see a lot of people struggling to go back into work, in any sense of having a career? A lot of my friends have gone back to work but literally to do that job without necessarily having any progression. Basically they've gone back to do a job.

Learning linked to the concept of identity

To explore issues around identity, interviewees were asked about their learning and its inter-relationship with motivation and then with confidence.

Motivation. Several interviewees, such as Jill and Alan, professed an ongoing love of learning. For them learning something new was motivation of itself. Jill commented 'I really enjoy doing it'. Alan volunteered that the only time his ever-present motivation to learn had wavered had been when his job was on the line.

Those who worked in taxation felt this of itself provided the motivation to learn. Denise summed this up. 'If you're working in tax...you always do a lot better by learning more.' Meanwhile Ivor and Margaret, both working in practice, were most motivated when their learning was of specific value to clients or colleagues. Learning was also seen as motivational outside practice. Harry, working in industry, saw the expected and unexpected challenges he faced at work as 'all fantastic learning opportunities and therefore something that enriches one's experience. And it's enjoyable'. He commented that the interview had made him realise that 'Learning's huge and if it weren't there I'd be miserable'.

Some interviewees mentioned they were not motivated at present because there was not enough learning in their current roles. Gina was working for a US company which focused on short-term results. Her only learning was learning on the job, in order to do the job in hand. For her it meant that 'your motivation is very tied to what you're doing in a particular week'. She found the lack of personal development very frustrating whereas the 'people bits', where others had volunteered that her contributions had made a difference, were the satisfying aspects of her job. Elaine had been obliged to take a less demanding job in the public sector when she came back from her gap year and was not motivated in her current role. She felt she was not in a position where she could use her skills to make a difference, ironically the underlying reason why she had first chosen to work in the public sector.

Confidence. Interviewees were asked what they saw as the links between learning and confidence. Leonard and Keith both described themselves as confident people, regardless of the impact of any learning. Frank and Ivor's roles both involved providing specialist information to others. They found their confidence was reinforced when colleagues valued their contributions. Ivor described the process as incremental. 'You get a few successes and that makes you a whole lot more confident, and that helps you to do more and more stuff, so it kind of builds up.' Meanwhile Alan's confidence had been boosted whenever he had been nominated to attend training courses and take part in development opportunities – he felt this demonstrated the esteem in which he was held by his employer. Following his imminent and enforced early retirement he realised he would need to work hard to rebuild his confidence. Harry mentioned he was confident enough in his skills to feel he would be able to get another job whenever that proved necessary. Brian was also confident he could progress his career, and observed that one sign of his confidence was that he was willing to admit when he did not know about something.

Denise also believed admitting you did not know was a sign of feeling confident in your ability 'especially among people that you think probably know and probably think that you ought to know'. Because she had combined her career with having a family Denise had not followed a traditional career path and had felt daunted when she started in her current role. However she now saw the different perspective she brought as an advantage and felt others also recognised this. It had taken Gina

some time before she had felt confident enough in her current role to volunteer her ideas as an alternative to the established way of doing things. She hoped her confidence would not dip when she moved to another role, and to avoid this was planning to move to an organisation with a supportive environment.

Jill admitted she had been extremely nervous when she attended the first school board meeting in her new role as bursar.

If I have this slight doubt, and I'm not one hundred per cent sure of what I'm saying, or that somebody might correct me, or that somebody knows a lot more about it than me, I find it really difficult.

Since she set up in practice on her own many years previously, Margaret had adopted a very cautious approach and had only undertaken work within her comfort zone. Carol's confidence had come from her qualifications which she felt had given her credibility. Indeed when she qualified as a member of the Chartered Institute of Personnel Development she made a point of keeping the 'huge big plastic folders ... on my desk so that everybody knew I was professionally qualified'. She was a very strong advocate of formal learning and saw fundamental risks inherent in learning on the job which could be one of the reasons why she felt unable to return to work in the accountancy profession. Meanwhile Elaine's confidence had taken an early knock when she failed an accountancy exam and she subsequently had felt an ongoing need to prove herself. As part of this she had attended personal skills courses 'because

I'm probably one of those people that's maybe less confident than I should be for where I am and what I know'. Of significance is that all the female respondents volunteered concerns about their confidence, particularly in the early stages of a role, whereas the male interviewees did not.

Further insight into information technology and CPD

Two issues from the large-scale survey were explored during the interviews; the use of information technology and the new CPD arrangements.

Use of information technology. The results of the large-scale survey showed that accessing the Internet for information was seen as the most relevant of all the learning activities but studying online learning modules was rated the least relevant. In research conducted in 2004, Felstead et al. (2005) had found using the Internet was the least favoured of all learning activities so there has been a significant change in behaviour and/or the quality of information available since then. To explore these two findings further, interviewees were asked how information technology had impacted on their learning. Ivor, a partner in practice, captured the sentiment expressed by the majority:

The way we go about finding information is wholly different, totally different to how it was, even not so long ago.

Ivor's practice now provides employees with laptops so they can always access the information they need. Several other respondents mentioned

industry-specific and government web sites they now use on a regular basis. Frank, a tax expert who had recently returned to working in practice, no longer subscribes to traditional tax reference books but instead accesses information online and visits the ICAEW library when he needs to consult a book.

Some interviewees mentioned issues with technology. Margaret found her tax software unsatisfactory. She had also subscribed to an online version of a taxation magazine but had reverted to a paper copy, despite the additional cost, because its arrival prompted her to read it and the printed version was more complete. Elaine preferred to print off information she accessed online so she could annotate it. Denise worked from home and commented that her employer expected her to be a technology expert and look after her local installation.

In relation to online learning modules, Ivor's practice now ran its internal training courses online and Margaret planned to experiment with online seminars, although she saw these as an additional activity rather than a replacement for face-to-face courses. Elaine and Margaret commented that they would always value face-to-face courses because of the opportunity they provided for social interaction.

Continuing professional development (CPD). In the large-scale survey interviewees valued both learning activities that involved 'learning as acquisition' (e.g. courses and technical reading) and activities involving

‘learning as participation’ (e.g. doing the job). However they were less likely to describe the ‘learning as participation’ activities as CPD. It therefore seemed appropriate to explore further with the interviewees their attitudes to CPD and what they now considered to be CPD.

Half the interviewees volunteered comments about the new ICAEW (output-based) scheme which in general they supported as long as people could be relied on to self-certify. Several of them mentioned instances of people under the old regime attending courses, sometimes just the start of them, merely to tick boxes. If the previous input-based scheme had been extended to the whole membership Harry thought he would probably have ceased to be an ICAEW member, as he felt formal activities such as attending courses were not what learning was about.

Those who had moved out of practice commented that when they worked in practice CPD had been seen as being about keeping up-to-date with technical developments. Now they just needed to know what the current developments were so they could explore an issue further if the need arose. Elaine, who works in the public sector, summed up her need for both technical and people skills:

I think they both matter. It depends on the context, because if you haven’t got the technical knowledge then you’re no use when people need you for that. But in terms of actually getting things done, people skills can make the difference between actually achieving projects, or

achieving them on time.

The view of interviewees who had moved outside practice was that their CPD was now far more about learning from other people and from their day to day work experiences. However when I later revisited their questionnaire responses to explore which activities interviewees had been more likely to describe as CPD, as a group they had also ranked 'learning as acquisition' activities above 'learning as participation' activities. The tendency to link CPD with courses and technical knowledge would seem to be strongly embedded.

This chapter has reviewed the approach taken and the findings emerging from the in-depth interviews. The related literature is considered in Chapter 6 where the findings are first discussed in relation to the three Research questions. The subsequent discussion around the roles of CPD and lifelong learning then leads on to the development of a new model for learning in the accountancy profession.

CHAPTER 6

THE OVERALL FINDINGS FROM THE RESEARCH

This chapter begins by returning to the more detailed research questions. For each of the three questions the survey and interview findings are considered alongside related theories and concepts from the literature to explore how the results from the research have illuminated the questions. The second part of the chapter revisits the roles of CPD and lifelong learning. This leads to the development of a new model for professional learning which seeks to represent what learning means, in practice, for accountants today.

Relating the findings to the research questions

The research questions discussed and developed in Chapter 2 are repeated here for ease of reference:

- 1. What do accountants learn in their current role?:*
 - a. What learning activities do accountants feel are most relevant?*
 - b. Which learning activities do accountants describe as CPD?*
 - c. What motivates accountants to learn?*
- 2. How do accountants perceive and describe their experiences of learning throughout their careers?*
- 3. How do responses to the questions above vary according to the role, sector, career stage and gender of an accountant?*

The first Research question was addressed primarily through the survey, with two issues considered further in the interviews. The second question was explored through the interviews. Both the survey and the interviews provided input to the third question.

Research question 1 (a snapshot of learning activities)

In the first part of this question survey respondents were asked to comment on the relevance of eleven learning activities. The survey results at Table 4.4 show that respondents found both formal (learning as acquisition) and informal (learning as participation) activities of relevance. The highest-rated learning activity was *accessing the Internet for information*, primarily a 'learning by acquisition' activity, with *doing your job on a regular basis*, clearly 'learning by participation', coming a strong second. In Felstead et al.'s research, undertaken in 2004, *doing your job on a regular basis* had been in first place with *using the Internet* languishing in last place. In the in-depth interviews the interviewees emphasised the fundamental importance of the Internet as a source of information for them and explained how much their use had changed in recent years. *Studying online modules* currently lies in last place. It is evident that how accountants learn will continue to evolve and accountants will need to learn about new ways of learning.

The second part of the first Research question explored the likelihood of accountants describing each learning activity as CPD. Despite the perceived relevance of both formal and informal learning activities, the results at

Table 4.5 show that respondents were much less likely to describe as CPD informal learning activities. This finding was explored further in the interviews. Interviewees working outside practice commented that when in practice their CPD had been about keeping up to date with technical developments. Instead their learning now mainly involved learning from other people and from their day to day work experiences. However, in their responses to the survey the interviewees had also indicated they were much less likely to describe such activities as CPD.

Some other accountancy bodies in the UK still operate input-based systems, as do bodies representing other professions. This means that 'hours' and 'points' are still very much a valid CPD currency, particularly within organisations where employees belong to different professional bodies. This represents the 'drag' effect of input-based schemes referred to by IFAC (2008, p.87) and could also have affected how likely respondents were to describe certain activities as CPD. In addition the respondents could have been reflecting a pragmatic approach to compliance. Recording formal learning activities is considerably less demanding than capturing the outcomes of 'learning as participation'. I mentioned in Chapter 1 that while my approach to learning is holistic and I regularly reflect on my future learning needs, my CPD compliance records focus on the formal learning events I have attended in the previous year. For whatever reasons, and despite ICAEW's introduction of an output-based scheme, the pre-disposition among accountants to think of CPD as being about technical matters and as 'courses for members in practice' remains.

The final part of the first Research question explored what motivated accountants to learn by asking about various aspects of engagement and affordance (Billett, 2001). Survey question 3 asked about who influenced learning activities, survey question 4 about what influenced the choice of activities and survey question 5 about what limited participation in such activities.

Survey respondents were clear that they themselves had the most influence over their learning activities. This corresponds well with the IFAC (2004a) requirement that it is up to individual accountants to comply with the CPD schemes introduced by professional bodies. However for those in work the organisation also had significant influence, supporting earlier findings by Friedman et al. (2001), Rothwell and Herbert (2007) and my own previous research (Lindsay, 2007).

For those in work the two main drivers for CPD activities were *the need to be up to date in your field* and *the requirements of your current role*. Whilst Rothwell and Herbert (2007) had found that keeping a portfolio record of CPD activities ranked fourth out of thirty-one possible CPD related activities, in the output-based environment of this research CPD compliance rated a comparatively lowly fourth out of six reasons for undertaking learning activities. The output-based approach should also avoid any requirement to attend non-relevant courses and any possible resultant abuse of the system (IFAC, 2008). When I asked interviewees about the new CPD scheme several mentioned instances under the

previous input-based regime where colleagues had attended courses merely to tick boxes. The output-based approach has apparently provided the opportunity for professionals to act on the basis of autonomous judgement (Harrison, 2003).

In common with previous research in input-based contexts (Friedman and Phillips, 2004; Paisey et al., 2007), cost and time were seen as the two highest factors limiting involvement in learning activities. On average these were described as limiting involvement 'a medium amount'. For those in work this presumably reflected to some extent the influence of their organisation on their learning activities. Again this brought to the fore the issue of the affordance provided by the organisation (Billett, 2001) and the expansive or restrictive nature of the learning environment (Fuller and Unwin, 2004).

How responses to the above questions varied according to the role, sector, career stage and gender of respondents is considered below under Research question 3.

Research question 2 (learning across a career)

The second Research question looks at how accountants perceive and describe their experiences of learning throughout their careers. The findings were discussed in Chapter 6 in the context of transitions, agency and identity. In this chapter the learning associated with transitions is considered below in connection with Research question 3, how

experiences vary according to the role, sector, career stage and gender of accountants. Here, in the context of Research question 2, the learning experiences are reviewed through the lenses of agency and identity and the associated literature.

Agency has been defined as the 'capacity of actors to critically shape their own responsiveness' (Emirbayer and Mische, 1998, p.971) and two of the interviewees, Brian and Harry, had certainly done so. Harry was still working in industry and commerce while Brian had recently moved to the charity and not for profit sector but their experiences were similar. Both were mid-career and both had undertaken a series of roles since leaving practice. For both, their strengths lay in managing change and helping small businesses grow. Roles that gave them the chance to demonstrate and develop these skills tended to be short-term so both had developed a career pattern that involved taking on very challenging assignments, knowing that there would probably be periods of unemployment between such roles. They had taken great care to develop the skills that the marketplace needed, and when out of work they both interacted closely with recruitment consultants who helped them move as seamlessly as possible into another career opportunity.

Meanwhile Jill had demonstrated all the characteristics of the chordal triad of agency (Emirbayer and Mische, 1998). At the time of the interview she was about to go on a career break to have her second baby. She was exploring how to approach this by considering her present situation,

identifying what had worked and not worked with her first career break and developing a new approach to try this time. She had also been agentic when first deciding to move into accountancy from another profession. She knew that ultimately she wanted to work in the charity or education sector and so applied to join a firm that could give her relevant experience during her training. Her dispassionate, objective approach to career planning also showed the 'imaginative distancing' espoused by Emirbayer and Mische (1998, p.971). Ivor and Leonard instead had let chance work for them, showing 'agentic management of fortuity' (Bandura, 2001, p.11). Early in his career Leonard, while taking a bath, had chosen to accept a phone call from a former colleague. He immediately recognised the potential of the business opportunity outlined to him and subsequently became a multimillionaire. Meanwhile Ivor had discovered that his forte lay in an unpopular but essential aspect of the work of an accountancy practice. He developed his skills, and thus his indispensability, to the extent that he was offered a partnership. In doing this Ivor also demonstrated the concept of alignment (Wenger, 1998). By matching his skills with the needs of the firm, he became an integral part of it.

Wenger (1998, p.158) refers to the 'nexus of multimembership' of communities of practice through which an individual needs to maintain one identity across many boundaries. Work-life balance was consistently mentioned by interviewees as an ongoing area of difficulty. Some of the steps taken by interviewees to address this inherent tension were far-reaching. In order to stay in a location he believed was best for his family,

Alan had chosen to leave the accountancy profession and move into HR, an area he had also studied at university. Since Margaret had her family and had to leave the big firm where she worked she had run her practice from home and saw this as the only possible way to have reconciled the demands of family life throughout her career. Denise had learnt that to succeed professionally she had needed to develop a career that accommodated both the demands of a growing family and her husband's career relocations.

In an early career move, Carol had focused on the attraction of living in another country and the opportunities this afforded for further travel. When she decided to settle down and start a family she then found that the nature of the work she had been doing in a large public practice was incompatible with the demands of a family. She gave up her job and moved back to her original country but was unable to find a part-time job in her field of expertise. As a result she felt alienated from, and angry towards, the accountancy profession. Although successful in another line of work, she no longer felt she had an identity as an accountant. She had no confidence in her ability to address the situation and so was lacking the 'efficacy belief' described by Bandura (2001, p.10). Wenger (1998) would have described her situation as being marginalised from a community of practice and would have contrasted this with peripherality – another less than complete participation in a community but one with positive rather than negative overtones. When her children were young, Denise had chosen to work on the periphery of the accountancy profession, at one

time taking a job teaching accountancy because it meant she was free in the school holidays. As her children grew and she had a little more freedom she had then been able to move into a role with a local practising firm and her subsequent successful and varied career within the accountancy profession had developed from that opportunity. By remaining on the periphery she had kept her options open and as a result had avoided being marginalised.

The section of the literature review that looked at identity not only covered the idea of learning as becoming (Wenger, 1998) but also encompassed the concept of unbecoming (Ecclestone, 2009) and theories relating to when opportunities for learning were resisted or not fully exploited. Wenger (1998) comments that contributing to a community of practice creates a feeling of self-worth. Interviewees such as Ivor and Margaret referred to how good they felt when they received positive feedback from colleagues or clients about their work. On the other hand some had experienced what Ecclestone (2009) refers to as 'unbecoming' when the viable identity they had developed failed to transition successfully into another context. As described above, this is what happened to Carol when she had her family. Elaine also felt diminished in her current role, a less senior job that she had been obliged to take on during the recession, as the nature of the role did not allow her to use her skills to make a difference.

Alan had worked for one organisation for many years, having moved from accountancy into HR and having relocated more than once in order to do

so. However at the time of the interview he was about to take enforced early retirement. From his HR experience, he knew it would take him a considerable amount of time to settle into the new situation. He was considering starting a portfolio career, a move which he described as 'probably the most difficult transition of all', and one which he saw as potentially denting his confidence. At an earlier stage in their careers Alan, Frank and Brian had all had to learn how to cope with emotional disappointment when they each had realised they were not going to become a partner in the public practices where they worked. All these experiences reflect aspects of 'unbecoming' (Ecclestone, 2009), where individuals have had to learn how to build a new identity.

In her interview Gina described how she anticipated that in the future she would need a career compatible with having a family. At the time of the interview she had identified what form that career might take and the next move that she ideally needed to make. Despite this she was looking at career opportunities within the US-based organisation where she worked even though she realised that would not lead to the work-life balance she was seeking. A few years earlier she had taken a short career break before reaching the decision to move out of her practice, a decision her peers had made some years earlier. It seemed she experienced real difficulty in leaving the sense of belonging provided by her current environment even though it had clear limitations. Identity defence is the phrase Illeris (2004a) uses to describe when learning is prevented from taking place because individuals are reluctant to give up the identity they have created and this

would seem to be an issue for Gina.

Another obstacle mentioned by Illeris (2004a) was resistance. When Denise moved from teaching to work for a local accountancy practice she quickly found the work too routine and decided to leave. However her employer instead suggested she take a further qualification and specialise in a complex area of work. By choosing to do this she reshaped her career and forged a new identity. Her resistance to her environment had led to the accommodative and transformative learning experience which Illeris saw as a possible outcome of such an obstacle.

Denise volunteered that she had not had a 'recognised career path', commenting that it 'sort of evolved' as she forged a career in parallel with demanding and changing family responsibilities. Colley (2007) refers to women being in transition all their lives and Ecclestone et al. (2010, p.8) to life for women being a form of transition, 'a permanent state of 'becoming' and 'unbecoming', much of which is unconscious, contradictory and iterative'. These descriptions resonate well with the experiences of Denise and, indeed, with the other female interviewees who had been on maternity leave. Their experiences are at odds with the androcentric view of transition as sporadic and short-lived (Hughes, 2002, cited in Colley, 2007). Measured against that, their experiences risk being considered deficient in some sense (Colley, 2010). Denise's comment that she had not had a 'recognised career path' demonstrates this point well.

Overall the interviewees related a range of experiences connected with 'learning as becoming' (Wenger, 1998) and with 'unbecoming' (Ecclestone, 2009). The 'learning as becoming' covered areas such as promotion or when work was recognised by peers or clients; 'unbecoming' related to experiences such as redundancy or to not becoming partners in the firms where they had committed the early years of their career. Some interviewees had proved resilient in such circumstances; others less so. Overall some interviewees had responded proactively to whatever transpired during their careers and were pleased with the careers they had enjoyed while others felt events had conspired against them. Billett (2008) emphasises the interdependence of personal and social agency. The findings above indicate the benefits that accrued to individuals when they had, albeit unwittingly, followed the advice of Biesta and Tedder (2007, p.132) to learn from life through ongoing 'active engagement'.

Research question 3 (patterns of learning)

The findings from the interviews relating to transitions are now considered in the context of Research question 3, alongside relevant findings from the survey. Together they suggest ways in which patterns of learning vary. The learning experiences, relating to role, sector, career stage and gender are considered in turn.

Role transitions. The biggest differences relating to roles were between those with a role in public practice and those working outside practice. Interviewees in practice were more likely to describe attending formal

courses to update their knowledge. Those working in taxation, such as Denise and Margaret, were very aware of the continuing need to remain up-to-date and 'learning as acquisition' (Sfard, 1998) was seen by them as essential. Those who were working outside practice, such as Brian and Jill, only used formal courses to obtain a general overview of an area. With the exception of Alan who attended a detailed briefing when he took over responsibility for health and safety, interviewees working outside practice were keen to stress that they did not seek to become experts in the wider areas for which they became responsible; they just needed to know what the issues were. Most personal skills had been developed on the job. This was an area where 'learning as participation' was prevalent, albeit supplemented by occasional courses. Interestingly over half the interviewees had studied for a further qualification since becoming a chartered accountant which could be a possible subject for further research.

When they moved to smaller organisations both Ivor and Brian found that training was less structured and that they were expected to work more on their own. The affordance provided by the organisation was less, so they sensed they needed to engage more (Billett, 2001). Meanwhile Alan and Frank emphasised the importance of being well-respected within their organisations. To achieve that they had needed to develop both the cognitive and interpersonal dimensions of their learning. Others emphasised the importance of understanding the culture where they worked, emphasising further the importance of the interpersonal

dimension. Brian and Gina who had worked for US companies mentioned a results-based short-term focus to which they had had to learn to adjust. Sometimes there was also a need to learn another language, a more formal cognitive skill.

The survey confirmed that junior managers had less influence than others over their choice of learning activities and were more likely to learn by being shown by others. Although they have qualified as chartered accountants, junior managers are still learning within their communities of practice (Lave and Wenger, 1991).

Sector transitions. The survey results confirmed that in public practice formal learning was a higher profile activity than in other sectors, presumably because the aim of firms in public practice is to sell the knowledge and skills of their partners and employees. When considered in the context of the concepts of affordance and engagement (Billett, 2001), the affordances to learn are greatest in public practice as is the expectation that employees will engage in learning activities. Rainbird, Fuller and Munro (2004, p.2) warn that 'learning is not the primary purpose of the organization'. However public practice appears to be an exception to this rule. For those working in practice being up-to-date is a fundamental driver of learning activities and the survey results show significantly less likelihood of either the organisation or the cost of learning activities being seen as a barrier to participation compared with other sectors. In public practice affordance is provided and engagement expected, with a higher importance given to the need to comply with CPD.

Meanwhile cost is seen as a greater barrier by those working in the charity and not for profit sector and those working in the public sector find the organisation they work for limits their choice and involvement in learning activities more than for those in other sectors. In general the level of affordance is lower outside practice. Interviewees mentioned there was less technical support and no easily-accessible information resources. Brian and Jill described how they immediately had to take responsibility for and address practical problems that their new organisations were facing. They were both working in the charity and not for profit sector and had been very impressed by the peer support they could access, not from within their organisation where they had few peers, but from within their sector. Both had been pleasantly surprised by the extent of knowledge-sharing between organisations. In that sector the affordance appears to be offered by the sector rather than the organisation.

Different career stages. Future career aspirations were seen by survey respondents as having a 'medium' or 'large' amount of influence on the choice of learning activities for those aged 34 and under but this rating decreased with age to the extent that those aged 55 and over only considered it had a 'small' effect. This finding was at odds with the career aspirations expressed by older interviewees. All the interviewees aged 55 and over expressed a desire to continue working past the traditional retirement age. While in some cases this was for financial reasons, for others it was because they wanted more work in their work-life balance.

Some of the interviewees were currently in a role where they could choose to continue to work indefinitely, for example because they were working for themselves, but this was by no means always the case. Several of the older interviewees had made, or were being obliged to make, significant changes in the directions of their careers. One had recently embarked on a portfolio career and another planned to do so, but was viewing the change from employment with great trepidation. Overall the disregard of learning in connection with future career aspirations by the survey respondents aged 55 and over appears at odds with the professed career aspirations of the interviewees in that category.

Interviewees expressed varying views about unemployment. Brian and Harry viewed periods of unemployment as part of their overall career pattern whereas for others it was a very depressing experience, with a real loss of identity, and a sense of unbecoming (Wenger, 1998; Ecclestone, 2009). Those who felt their careers had peaked felt particularly vulnerable and suffered a considerable lack of confidence. The two unemployed members over the age of 55, Keith and Leonard, were both seeking work. Their experiences contrasted significantly. As described in Chapter 5 Leonard, an entrepreneur, believed in making his own luck and this was the approach he was currently adopting to seeking work. While Keith professed to be seeking work, he had not yet engaged with the process. He was not seeking to up-skill or re-skill but instead seemed to be in a process of disengagement from learning which Bimrose and Brown (2010) had found among some older workers. Bimrose and Brown comment that older

workers feel disadvantaged when trying to overcome career setbacks because they feel they are perceived by others as not being able to easily adapt. Sometimes this will be an incorrect perception but from some experiences described above it seems this view will in some instances be justified. Bimrose and Brown (2010, p.183) refer to 'the role of individual agency in managing change', and this attribute would appear to be needed throughout all stages of a career, particularly if people choose to, or need to, work for longer. Ideas from the literature such as the future perspective inherent in the 'chordal triad of agency' (Emirbayer and Mische, 1998, p.972) and the concept of 'imaginative distancing' (ibid, p.971) also have relevance in this context. The findings suggest that accountants need to be encouraged to embrace concepts such as these to help make their careers as resilient as possible.

Inevitably the range of learning activities available to those who are not in work will be less than for those currently in work. However the survey findings show that those who were unemployed or on a career break found the lower cost 'learning as acquisition' activities, such as reading technical materials and accessing the Internet for information, to be as relevant as did their peers in work. In contrast the research showed the 'learning as participation' activities were far less relevant to them, presumably because they had no workplace in which to participate. They had, in effect, to create their own engagement with learning, without a workplace to offer them any affordance. If individuals are already suffering from a lack of confidence, it could be very difficult for them to motivate themselves to

engage in the self-directed learning that may be needed in order to move their careers forward.

Interviewees Denise and Margaret both commented on how they too had felt very much on their own when they were working as sole practitioners and had had to rely on self-motivation. They both emphasised how responsible they had felt for all aspects of their practices and how this responsibility had weighed on them. They had very much valued the support they gained from attending formal courses where they had opportunities to meet with colleagues and discuss common issues. Without a workplace which could have provided some affordance, they in effect had needed to create their own. There was an interesting contrast between Ivor, a partner in a firm of accountants, who had encouraged his firm to embrace online learning as an alternative to more time-consuming face-to-face sessions, and Margaret, a sole practitioner specialising in taxation, who was planning to take part in some online learning but saw this not as an alternative but as an additional activity. Although it could provide her with an extra way of ensuring she was up-to-date it would not provide the social interaction she obtained from attending courses which she also felt was essential.

The earlier section covering sector transitions showed that the levels of affordance offered and engagement expected varied across the different sectors. The above discussion around different career stages has demonstrated that the concepts of affordance and engagement are also

critical for those not currently in work and for those working for themselves. This issue should be considered further by professional bodies. For example, ICAEW could explore filling the void created by the lack of affordance by reviewing what it does to support members not in work, working on their own or isolated from other accountants, to help them feel more a part of the accountancy profession. In doing so ICAEW would be building on the ideas of Wenger (1998) and ensuring those members feel on the periphery, rather than marginalised, from a fundamental community of practice.

Findings relating to gender. Gender was introduced into the scope of the research following the publication of Lord Davies's report (Davies, 2011) in which reference was made to the leaking female executive pipeline, a factor that would be present in accountancy as much as in other fields. The two significant gender-related differences identified in the survey results seemed relatively modest. Both concerned what influenced the choice of learning activities, the first difference being that women were more likely than men to choose learning activities because of their desire for new skills and knowledge. The second difference was that they showed more interest than men in learning related to future career aspirations. This result was to some extent, but not solely, because on average they were younger than their male counterparts. The higher desire for new skills or knowledge could have been because of the nature of their careers. Many female accountants would have experienced career breaks. As a result they were likely to have had more transitions in their careers and therefore may have

had to assimilate new skills and knowledge more frequently than their male counterparts. Those experiences could also have led to a greater awareness of the likelihood of future career transitions when considering learning activities.

In the interviews gender emerged as a more significant issue. The four female interviewees who had had children had all worked part-time at some stage and so had had to mould their careers to fit in with other priorities. It seems that the desire for new skills and knowledge might indeed have reflected the transitional nature of their careers (Colley, 2007) and the fact they were used to moving into new areas. However another distinguishing factor emerged during the interviews that could also have contributed to the difference; the issue of confidence. Wenger (1998) mentions that confidence can suffer when an individual moves into a community of practice in which they do not feel competent. While the women interviewees explained how their confidence levels grew as they settled into new roles, all the women interviewed volunteered they had had feelings of insecurity, particularly early on in a role when they had not yet fully mastered their brief. Meanwhile most male interviewees described themselves as confident people and expressed no equivalent concerns. It may be that being in a constant state of transition, with the attendant fluctuations between 'becoming' and 'unbecoming' (Ecclestone et al., 2010, p.8), has affected the confidence of the women interviewed. On the other hand it could have been, as Colley et al. (2004) suggest, in their discussion based on the ideas of habitus and field (Bourdieu, 2001),

that there are 'structural *pre*-dispositions shaped by class, race and gender' (Colley et al., 2004, p.477, original emphasis) that have come into play. Women may be *pre*-disposed to being less confident. While the reasons behind the survey and interview findings relating to gender seem to be complex, these findings are of particular interest in a profession that is historically androcentric and within a professional body where the proportion of women members lags behind that of other accountancy bodies and has still only reached 25%.

A further reason for the findings relating to confidence could have been associated with the fact that I was a female chartered accountant interviewing female chartered accountants. As described in Chapter 5, I had sought to be objective and impartial in the interviews, but ultimately it was up to interviewees how they chose to respond to me. After I had become aware of the findings relating to confidence, I explored other research around gender and confidence to address this potential concern.

A recent article in the ICAEW journal, *Accountancy* (Loxton, 2011, pp. 104) discusses the progress being made towards implementing the proposals of the Davies Report (Davies, 2011) to increase the number of women on company boards. In the article Fiona Hotson Moore, a high profile partner in a firm of accountants, writes 'Often women lack confidence and will only put themselves forward if they have more than the full complement of experience and skills required'. I also found quantitative evidence of the difference in confidence between the genders. In a 2011 report entitled

'Ambition and gender at work', the Institute of Leadership and Management (ILM) reports the results of a survey to which 3,000 managers responded. They find that the career ambitions of women managers lag behind those of men, adding:

Female managers also have lower career confidence. Men are more confident across all age groups, with 70% men having high or quite high levels of self-confidence, compared to 50% of women. Half of women managers admit to feelings of self-doubt, but only 31% of men do. We also found that women with low confidence have lower expectations of reaching a leadership and management role and are actually less likely to achieve their career ambitions.

(ILM, 2011, p.2)

My research and the above corroboration suggest that female accountants could be experiencing a downward career spiral, caused by frequent career transitions, the absence of a recognised career path and a lack of confidence.

Other research with ICAEW members added to my knowledge and understanding of the gender aspects within my research. Lyonette and Crompton (2008, p.506) found a range of issues that led to the apparent 'underachievement' of mothers working in accountancy. From a quantitative analysis of the ICAEW database and twenty qualitative interviews they found women with equivalent qualifications progressed

less and earned less than their male counterparts. Whilst they found some qualitative evidence of residual discrimination their conclusion was that:

More important are the difficulties in combining paid employment with family responsibilities, particularly for those in higher-level positions ... While women continue to take on the majority of childcare and housework, women are also likely to 'choose' to work below their abilities, especially when economic pressures are not a primary issue.

(Lyonette and Crompton, 2008, p.506)

Whilst this research is not concerned with learning, it provides further empirical evidence around some of the lifestyle issues that emerged during the interviews. The conclusions of Lyonette and Crompton reflect the experiences of the female interviewees who had had children. For example, Margaret and Denise made career choices because at the time economic pressures were not a primary issue. Meanwhile Carol had felt obliged to work below her abilities and Gina feared she might have to do so if she had a family.

The above research provides additional insight into the differences between male and female accountants encountered during my research. There is no suggestion that as a result women are in any sense deficient (Colley, 2007), rather that they may have different values and make different life choices.

Revisiting the roles of CPD and lifelong learning

The above discussion of the findings relating to each of the research questions has highlighted that there are two aspects to an accountant's learning – learning related to the maintenance and development of their professional competence and the learning I have described as career-related learning. The findings show that in both these aspects the learning activities and experiences of accountants vary and specific differences relating to role, sector, career stage and gender have been explored. The Research questions considered above were designed to facilitate an exploration into the respective roles of CPD and lifelong learning. Both featured in the title of the initial education standard (IFAC, 2004a) and were initial drivers of this research. The findings from the research are now used to identify what more can be said about the roles of CPD and lifelong learning and to look at what learning means, in practice, for accountants today.

In all the proposed and actual versions of IES 7 (IFAC 2004a, p.1, 2011, p.5, 2012, p.4) there has been the same requirement that member bodies 'foster a commitment to lifelong learning among professional accountants'. However, as described in Chapter 1, IFAC changed how it described lifelong learning in the various iterations of the standard. In particular in the proposed redraft (IFAC, 2011) lifelong learning was restricted to the continuous development of professional competence and thus was merely one facet of CPD while in the final version, due to be implemented by professional bodies by 2014 (IFAC, 2012), lifelong learning is described as

being all-encompassing with CPD implicitly a sub-set of lifelong learning.

Throughout all the changes relating to lifelong learning the IFAC 'CPD story' has remained unaltered. The core elements of that 'story' are:

- *The need for professional competence.* The standard 'prescribes the [CPD] required for professional accountants to develop and maintain the professional competence necessary to provide high quality services to clients, employers, and other stakeholders' (IFAC, 2012, p.4);
- *The need to satisfy the public interest.* Meeting the CPD requirements will, in turn, 'strengthen public trust in the profession' (IFAC, 2012, p.4);
- *Learning related to a work role.* Competence is defined as the 'ability to perform a work role to a defined standard with reference to working environments' (IFAC, 2010, p.23);
- *Demonstrating the attributes required of a 'professional'.* 'Professional knowledge; professional skills; and professional values, ethics and attitudes are needed to demonstrate competence' IFAC, 2010, p.22);
- *Demonstrating accountability.* Member bodies need to have 'appropriate measurement, monitoring and compliance procedures' (IFAC, 2012, p.4).

The above elements mean that only lifelong learning relating to maintaining and developing professional competence in relation to work roles falls within the scope of the CPD schemes set up by member bodies.

Other 'wider' aspects of lifelong learning will therefore avoid the 'colonisation' through 'institutionalised accountability' which Wenger (2009, slide 2) feared would stunt the development of personal identity. The 'wider' aspect of career-related learning, emerging from this research, will therefore be free to flourish without any need for assessment and evaluation. Instead the ultimate measure of the effectiveness of any such 'wider' lifelong learning will be the extent to which accountants find such learning of value to them during their careers.

Whilst most of the mandatory CPD schemes of professional accountancy bodies are input-based, ICAEW chose instead to introduce an output-based scheme, built on a reflect-act-impact cycle (Appendix 2). This research among ICAEW members has identified several apparent benefits from such a scheme which are summarised below in order to bring a further dimension to the discussion on the role of CPD:

- *Participation in a wide and evolving range of learning activities.*

ICAEW members valued both formal and informal learning activities and described a wide range of learning activities as relevant including emerging learning activities such as 'accessing the Internet for information' which they rated as the most relevant learning activity.

- *Individual influence.* Although the influence of employers was recognised, members were by some margin the biggest influence on their choice of learning activities. This finding corresponds with the IFAC requirement that 'it is the responsibility of the professional

accountant to develop and maintain professional competence’ (IFAC, 2012, p.4).

- *A focus on developing and maintaining competence.* Survey respondents described ‘the need to be up to date in your field’ and ‘the requirements of the current role’ as the largest influences on their choice of learning activities.
- *A proportionate compliance regime.* The need to comply with CPD requirements was rated by respondents a consistent fourth out of six possible factors affecting the choice of learning activities. It would appear that compliance with the scheme is not seen as unduly prominent.

The research findings have however indicated one issue of concern in connection with CPD. Although respondents view both informal and formal learning activities as relevant they are far less likely to describe informal learning activities as ‘CPD’. The discussion earlier in this chapter suggests a variety of reasons why this might be the case. Whatever the reasons, even in this output-based context ‘CPD’ appears to be strongly related to ‘courses for members in practice’. Whilst members are participating in a wide range of informal learning activities they do not fully regard these as ‘CPD’.

The research findings also show that as accountants move through their careers their association with learning relating to future career aspirations decreases, although older interviewees professed an interest in working

past the traditional retirement age. Accountants see the main drivers of their learning activities as the need to keep up-to-date and the requirements of their current role. Whilst this focus on maintaining and developing professional competence is admirable, there does not yet appear to be enough awareness of the need for learning designed 'to facilitate changes in life patterns or career lines' (Houle, 1980, p.13).

The above findings around the roles of CPD and lifelong learning have led me to consider whether a new conceptualisation of professional learning is needed. In the conceptual frameworks developed earlier (Figures 3.2 and 3.4) the phrase 'CPD and other learning' was used to describe the learning undertaken by an accountant. I now explore whether there is a better way to describe what learning means for accountants today, building on the findings from the research.

Developing a new model for professional learning

As mentioned in Chapter 3, Friedman (2012, p.32) referred to CPD as

an 'institutional wrapper' provided by professional bodies around what most professionals had 'just done' in the past to keep themselves up-to-date and to develop themselves as professionals.

(Friedman, 2012, p.32)

I have concluded from this research that 'CPD' is not as inclusive a concept as Friedman suggests. All the learning activities included in my questionnaire were ones that would help accountants keep themselves up-

to-date and develop themselves as professionals. However, when asked which activities they would describe as CPD, respondents focussed on the more formal 'learning as acquisition' activities, thus implying that 'CPD' was to some extent 'exclusive' rather than 'inclusive'. From the discussion earlier in this chapter, it is professional competence that emerges as the underlying imperative. 'Learning relating to professional competence' would therefore seem more suited than CPD to be the 'institutional wrapper' for the learning undertaken by accountants in their professional roles. As it is the 'learning by acquisition' activities that individuals tend to describe as 'CPD', any 'institutional wrapper' around professional competence will include learning that **is** and learning that **is not** described as 'CPD'. This will need to be reflected in any model of learning.

The research has also identified an aspect of non-professional learning outside the remit of the CPD scheme that is of particular relevance to accountants. This learning relates to issues such as work-life balance, nurturing career prospects and seeking new opportunities. 'Career-related learning' has been used as a working title for this aspect of learning. Following the in-depth interviews, I concluded this was not an adequate descriptor for the deeper agency and identity related aspects to the learning that had been identified. A better name was needed.

'Careership' was used by Hodkinson and Sparkes (1997) to describe the pragmatic decision-making within a life course consisting of inter-linked routines and turning points. However this description failed to capture the

reflexive aspect fundamental to the concepts of agency and identity. A recent book entitled 'Resilience: bounce back from whatever life throws at you' (Clarke and Nicholson, 2010) provided another possibility. Maybe 'career resilience' was the answer? However resilience technically refers to items resuming their original form and therefore does not include any sense of forward momentum. An online thesaurus gave 'adaptability' as an alternative. This word immediately had resonance. Being perceived to be *adaptable* had been seen as important by older workers in the research undertaken by Bimrose and Brown (2010). When asked about change Brian, one of the interviewees, had commented that it was the people who had the ability to *adapt* and change themselves who would do well and be in demand.

I found that Savickas (1997, p.247) had described career adaptability as 'an integrative construct for life-span, life-space theory'. However of even greater value was a recently published report commissioned by the UK Commission for Employment and Skills (Bimrose et al., 2011) entitled 'The role of career adaptability in skills supply'. In the report career adaptability was defined as

the capability of an individual to make a series of successful transitions where the labour market, organisation of work and underlying occupational and organisational knowledge bases may all be subject to considerable change.

(Bimrose et al., 2011, p. ii)

Whilst the report was written from an employer perspective, the Executive

Summary (ibid, p.i) acknowledges that what is missing in the analysis of the skills problem is 'a sense of the progression of individuals through work across the life course'. 'Career adaptability' would seem to encapsulate very well the aspects of learning across a career that have emerged from this research. A further extract from the report helps reinforces this view:

Career adaptability describes the conscious and continuous exploration of both the self and the environment, where the eventual aim is to achieve synergy between the individual, their identity and an occupational environment.

(Bimrose et al., 2011, p.5)

This quotation captures the reflexive nature of the learning experiences shared by interviewees and explored through the concepts of agency and identity which encompassed the intrapersonal and interpersonal dimensions of the conceptual frameworks (Figures 3.2 and 3.2). Savickas et al. (2009) identify five competencies relating to career adaptability:

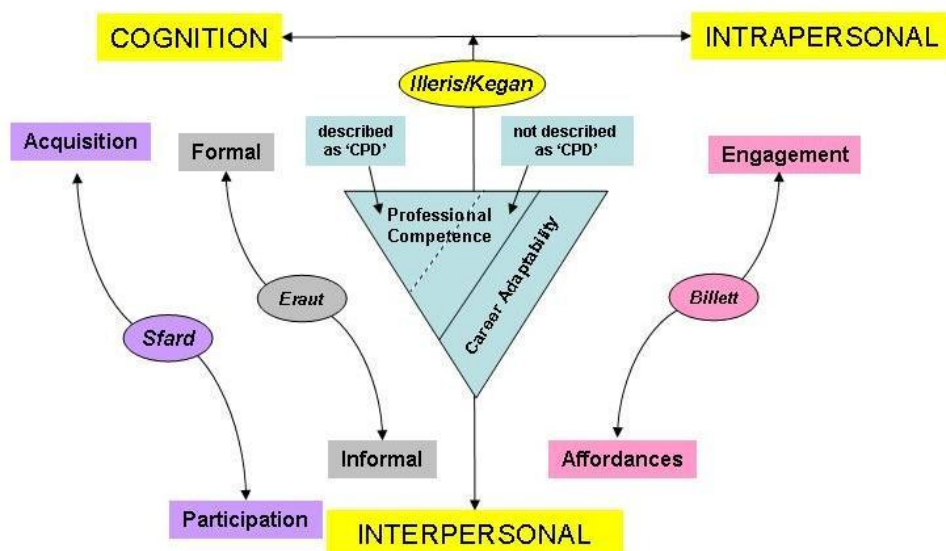
- Control – the ability to exert influence
- Curiosity – the desire to broaden horizons
- Commitment – experimenting to generate new possibilities
- Confidence – belief in yourself
- Concern – developing a positive attitude

The interviewees had shared their experiences of learning in relation to issues such as work-life balance, planning for the future, motivation and confidence. In some instances interviewees had demonstrated high levels of personal and social agency in sharing those experiences. The approaches

they adopted reflect the five competencies relating to career adaptability. In contrast some of the less positive facets of the learning experiences interviewees shared had been when those qualities had not been demonstrated. I concluded that ‘career-related learning’ could indeed be replaced by ‘career adaptability’.

This meant there were two elements to the new learning model: *learning relating to professional competence*, within which it was the more formal, cognitive aspects of learning that individuals would tend to describe as CPD, and *learning relating to career adaptability*. The central triangle in the first conceptual framework (Figure 3.2) referred to ‘CPD and other learning’. In a reworked model at Figure 6.1 this has been replaced by learning relating to professional competence and to career adaptability.

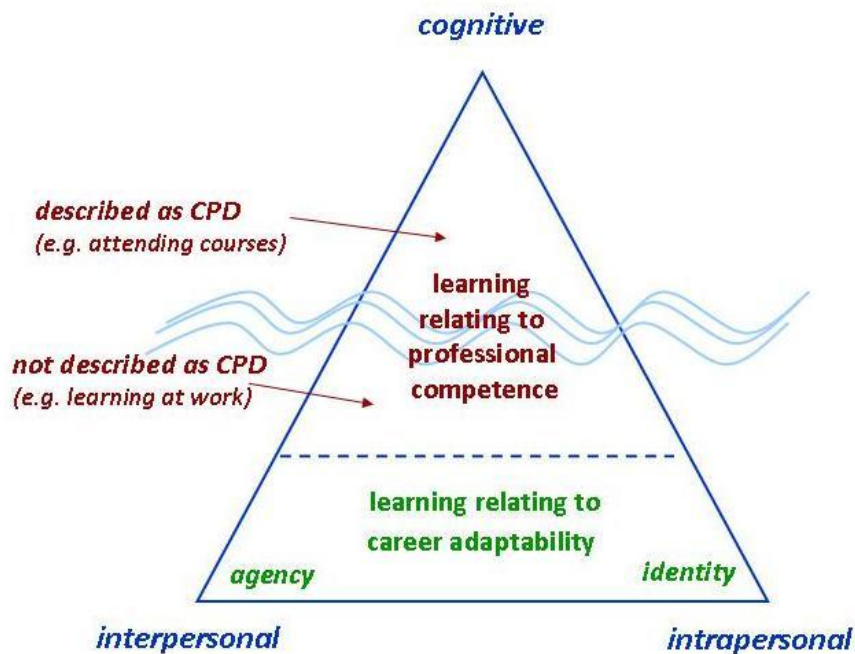
Figure 6.1 – A new conceptualisation of an accountant’s learning, developed from the model of Illeris (2009, p.10)



The central triangle featured in both the conceptual framework relating to a snapshot of learning activities (Figure 3.2) and the framework relating to

learning across a career (Figure 3.4). It now forms the basis for the new model for professional learning shown at Figure 6.2.

Figure 6.2 – The professional learning iceberg



In the new model the triangle has been re-orientated, with cognition placed at the apex of the triangle and career adaptability running across the bottom. The new model has been designed as an iceberg, thus building on the concept of the informal learning iceberg (Livingstone, 2002, p.56). Above the waterline is the formal learning, the learning readily described as 'CPD' and which has the potential to provide the visible accountability required in the public interest. Meanwhile the informal learning aspects of professional competence lie below the water line, with the very personal learning relating to career adaptability even deeper underwater.

Any heuristic device is an oversimplification and will raise as many questions as it might answer. The professional learning iceberg is no

exception and questions and issues this model raises are now considered. The three dimensions of learning and competence underpin the model and, as Illeris (2002) emphasised, all learning will to some extent involve all three dimensions. Both aspects of learning, that relating to professional competence and that relating to career adaptability, could therefore have been represented as triangles. However, while there are undoubtedly cognitive elements in learning relating to career adaptability, the trapezoid shape reflects the greater dominance of the interpersonal and intrapersonal dimensions.

A second issue the model raises is that it shows the two aspects of learning as discrete activities when individuals will be involved continually, and often unconsciously, in both aspects. Wenger's (1998) integrative approach to identity has been adopted earlier in this research rather than recognising a separate work identity (Illeris, 2004b) and an integrative approach to the whole of learning is consistent with this. While the dotted line and waterline suggest some movement between and within the elements, no diagram can hope to fully represent the complex, integrated nature of learning. In fact a similar limitation applies to the original model developed by Illeris (Figure 3.1).

A further possible limitation is that the professional learning iceberg does not identify what changes it represents from how learning was previously perceived. Illeris (2003a) addressed a similar issue by providing a commentary alongside his model. In that he explained that while

traditional learning theory had focussed on the cognitive dimension and the assimilative type of learning he had concluded that learning and competence now needed to embrace all three dimensions, with accommodative and transformative learning of particular importance. An equivalent commentary here would refer to the patchwork of metaphors that were used to underpin the second conceptual framework (Figure 3.4), namely learning as acquisition, learning as participation and learning as becoming. Boud and Hager (2012, p.26) had concluded that the CPD discourse needed to move on from a focus on learning as acquisition and involve metaphors such as participation and becoming if it wished to reflect the 'situated learning of professionals'. This model confirms that learning and competence need to embrace all dimensions, recognising that learning as participation and learning as becoming, represented by the interpersonal and intrapersonal dimensions, are of increasing importance.

While the professional learning iceberg does not refer **explicitly** to the changing nature of learning considered in the previous paragraph, it does so **implicitly**. The increasing emphases described in the paragraph above are integral to the concepts of professional competence and career adaptability. IFAC (2012, p.22) refers to the 'professional knowledge; professional skills; and professional values, ethics and attitudes required to demonstrate competence' thus demonstrating that professional competence needs to embrace all three dimensions of learning. Meanwhile career adaptability, rooted in the concepts of agency and identity, enables individuals to develop, grow and respond continuously and reflexively to

their own changing environment.

The professional learning iceberg replaces the ambiguous concept of 'CPD' and the nebulous concept of 'lifelong learning' with 'learning relating to professional competence' and 'learning relating to career adaptability' which together encompass the professional and personal learning that accountants will need during their professional careers. The model separates the learning relating to professional competence, which is needed to 'strengthen public trust in the profession' (IFAC, 2012, p.4) and which therefore lies within the remit of mandatory CPD schemes, from the 'wider' learning of career adaptability. Finally the model recognises, even in an output-based CPD context, that accountants still associate 'CPD' with the cognitive dimension of learning and are thus still reflecting the traditional approach to learning described by Illeris (2003a). Overall the model provides a way of reconceptualising CPD and lifelong learning so that the ideas have practical relevance for accountants.

The final chapter now draws together conclusions and recommendations arising from the research and considers further research opportunities before reviewing the main achievements and some limitations within this programme of research.

CHAPTER 7

CONCLUDING THE RESEARCH AND LOOKING AHEAD

Conclusions

This research set out to look at the roles of CPD and lifelong learning and at what patterns there might be to learning in the accountancy profession. In the research I consciously set out to explore how patterns of learning varied according to the role, sector, career stage and gender of accountants. The survey results provided specific insight into this and showed how learning experiences varied among accountants working in different contexts.

This means that the learning activities and experiences of accountants will have changed when they moved into different contexts. Each move will have required accountants to reconsider their patterns of learning. Interviewees who have moved from public practice described how their learning now was primarily from doing their job rather than from formal learning activities such as attending courses and technical updates. The survey results showed a similar pattern and also demonstrated that accountants are less likely to consider the less formal learning activities as 'CPD'. Two possible actions emerge from this. Firstly more information could be given to those accountants experiencing transitions about what might be the expected pattern of their learning relating to professional competence in their new role. Secondly more could be done to help

accountants realise that less formal learning activities are a valid part of developing and maintaining their professional competence.

In addition a further pattern of learning emerged from the research. This learning, unrelated to professional competence, is the learning that will help accountants 'facilitate changes in life patterns or career lines' (Houle, 1980. p.13). This idea is now represented by the concept of career adaptability. Accountants in the future are likely to experience careers that are more diverse and which include more transitions. In such a context it is vital that accountants not only learn within their current roles but also learn across their careers.

From this research I have concluded that there are two aspects to lifelong learning in the accountancy profession; aspects which remain just as relevant however IFAC chooses to refer to lifelong learning. One is about developing and maintaining professional competence in a series of different career contexts. This aspect of lifelong learning is within the remit of any mandatory CPD scheme. The other is about developing the skills and attributes to enable an accountant to enjoy a successful and rewarding career. The two aspects were incorporated in the professional learning iceberg (Figure 6.2) which moved away from the ambiguous concept of CPD and the nebulous idea of lifelong learning to instead refer to learning relating to professional competence and learning relating to career adaptability. The model recognises that informal learning is less visible and so is less likely to be described as 'CPD'. It also implies that learning relating

to professional competence is not of itself sufficient for an accountant to enjoy a successful career. Deeper, more personal aspects of learning are needed and are included under the composite label of career adaptability.

The two conceptual frameworks developed by drawing on the literature (Figures 3.2 and 3.4) have proved invaluable during the research. The three dimensions of learning – cognitive, intrapersonal and interpersonal – provided a solid foundation to the research and a common theme that I was able to use to capture a snapshot of learning activities at one point in time and explore learning across a career. The metaphors of ‘learning as acquisition’ and ‘learning as participation’ enabled me to explore the concepts of formal and informal learning and the addition of ‘learning as becoming’ in the second framework provided an ongoing evolving dimension that was very pertinent in the exploration of what lifelong learning might mean in this research context. Whilst engagement and affordance featured in the first framework and identity and agency in the second, all these concepts explore the ongoing interactions between individuals and the environment that lie at the heart of learning.

The mixed methods approach worked well. The survey provided a valuable snapshot of learning activities and the interviews then helped in the consideration of learning across a career. Without both the survey and the interviews I would not have been able to explore the concepts of CPD and lifelong learning which lie at the heart of this research, nor would I have been able to develop a new model for professional learning.

The survey and interview phase of the research have involved different tests of rigour. The survey process described in Chapter 4 demonstrated procedural objectivity and reliability. The survey could be expected to be replicable and the results to be true for the population of ICAEW members which the sample groups represented. Issues around the generalisability, reliability and validity of the interview process were discussed in Chapter 5 in the context of Kvale's sixth stage of verifying. In order to not claim more for the results than is appropriate the same test of rigour that applied to the interviews also needs to be applied to the overall findings discussed in Chapter 6. The key issue is whether the findings and the new model of learning appear credible and plausible within this research context. Any attempt to generalise the findings or the model outside the ICAEW membership would need to be the subject of further research.

Recommendations

The purpose of this research is to explore and share what learning means in practice for accountants today. Accountants in future are likely to experience more transitions in their careers and will increasingly be involved in changes in role and sector, portfolio careers, career breaks and periods of unemployment. They may want, or need, to work past the traditional retirement age. In such an environment learning is of increasing importance. Below are recommendations from this research that could benefit ICAEW members and ICAEW in the context outlined above. There follow some suggestions for further research, some of which involve

exploring whether the findings also apply outside the ICAEW membership.

Recommendations for ICAEW members

ICAEW members working outside public practice need to appreciate that work-related learning is as valid a part of the ongoing development and maintenance of their professional competence as the more formal learning activities, such as attending courses, which have traditionally been associated with 'CPD'.

ICAEW members, as part of any review of their learning needs, should consider whether there any new ways of learning that could be of benefit to them (e.g. new online technologies).

To have a rewarding career, ICAEW members need to develop their career adaptability as well as their professional competence. Whilst relevant in all contexts, career adaptability will be of particular value for those seeking to make career transitions, for those seeking to work beyond the traditional retirement age and before, during and after a career break or period of unemployment.

Recommendations for ICAEW

ICAEW should consider whether it should refer more to 'learning relating to professional competence' and less to 'CPD'.

ICAEW should encourage its members to take advantage of any new methods of learning, such as new ways of accessing information online, and encourage members to include and reflect on that learning when they consider their CPD activities.

ICAEW should consider what (more) it could do to support members not currently in work and those working in isolated environments with little contact from other members, to help them feel supported in their learning by ICAEW.

ICAEW should consider what (further) advice it could give to members about what differences they could expect in their learning environments following transitions in their careers.

ICAEW needs to continually update its understanding of the range of career transitions members are experiencing, so that it is best placed to support members with the learning they need in relation to those transitions.

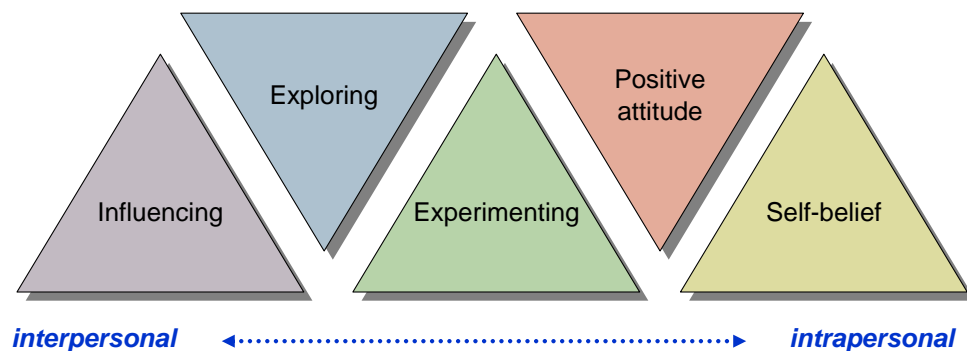
ICAEW should consider promoting the concept of career adaptability to its members. In doing so it would be promoting an aspect of lifelong learning beyond that relating to professional competence at a time when IFAC (2012) is requiring member bodies to foster a commitment to lifelong learning in its widest sense.

Further research opportunities

There needs to be further research to test out the extent to which the professional learning iceberg resonates and has value for members of ICAEW.

More research is also needed to explore how accountants could be helped to develop the attribute of career adaptability. I am currently working with CABA, the Chartered Accountants' Benevolent Association, where I am a trustee. CABA provides support to accountants in areas such as stress management and wellbeing. Career adaptability is a natural addition to its portfolio and I am working with CABA to develop a pilot series of courses around career adaptability, and then to look at developing a series of diagnostic tests and interventions to help members develop the various attributes implicit in career adaptability. Table 7.1 shows an initial model I have developed as part of this initiative. This includes more accessible labels for the five competencies identified by Savickas et al. (2011) which were described in Chapter 6.

Figure 7.1 Possible elements of career adaptability



There is already ongoing research in this area. Savickas and his colleagues (Savickas and Porfeli, 2012) field-tested in thirteen countries a Career Adapt-Abilities scale around concern, control, curiosity and confidence, four of the five competencies they identified and McMahon et al. (2012) have also carried out research using the five dimensions of concern, control, curiosity, confidence and cooperation. Overall this appears to be a field of research with great potential.

There are other possible areas for further research. Over half the interviewees had studied for a further qualification since becoming a chartered accountant. Research could increase understanding of this more formal aspect of career development.

Other research could consider how the patterns of learning of accountants under an input-based CPD scheme compare with those under an output-based scheme and there could also be research into how relevant the 'professional learning iceberg' might be for members of other professions. Most professions already have mandatory CPD schemes focusing on professional competence. Members of all professions will need career-related skills if they are to survive and thrive in an increasingly complex and continually changing workplace.

Finally more might be learnt from further analysis of the survey data. For example Felstead et al. (2005) used factor analysis and formed groups of the 'learning as acquisition' and 'learning as participation' activities.

Limitations identified within the research

Inevitably there are some limitations within this research. The first relates to perceptions. A decision was made not to attempt to quantify the extent or the benefit of any learning activities. Instead both the survey and the interviews explored members' perceptions about their learning experiences and about the relevance and influence of factors relating to their learning activities. This approach was consciously chosen as the best way to explore the research questions but it means I have had to take care not to claim more than is appropriate from the findings. Interestingly, respondents' perceptions of what was and what was not 'CPD' provided one of the more significant findings from the research.

The second limitation concerns the sampling frame used for the large-scale survey. Less than one-third of ICAEW members in the UK had chosen to accept third party mailings from ICAEW and it was they who formed the sampling frame. I also could not know whether those who had chosen to return the questionnaire were representative of the whole population. I asked all the interviewees why they had 'ticked the box' to receive mailings and why they had completed the questionnaire and heard no reasons which suggested the survey respondents might not be representative of the overall population as far as learning experiences were concerned.

The one-off nature of the survey presents a third limitation. Under the terms of the ICAEW list rental I was only allowed to contact the 3,200 possible respondents once, and therefore had to do all I could to optimise

the initial survey response rate.

On reflection I would have used a different phrase than 'studying online learning modules' to describe a learning activity. The wording was chosen to ensure 'online learning' was distinguished from 'accessing the Internet for information' but the word 'studying' may not have suggested to respondents activities such as webinars. Interestingly the use of webinars has grown significantly since the survey was undertaken, thus reflecting the rapidly changing nature of how people learn.

The fifth issue relates to my role as a researcher. I have done my utmost to be impartial and objective in carrying out this research and to explain to those participating that this is independent research despite my involvement as a volunteer with ICAEW. However it is up to those who received the survey, responded to the survey and took part in the interviews how they perceived that objectivity and disclosure and how they chose to respond. The only area where I felt any concern was whether the lower levels of confidence described to me by female interviewees had been influenced in any way by my being a female interviewer. Fortunately I was able to find other corroboration of this finding.

Finally I have needed to respond to changes in the IFAC requirements in this area that occurred during the research. In the later stages of my research IFAC twice changed how it described lifelong learning. Interestingly, that has not of itself affected my conclusions although I have

recognised in the recommendations that there is a new 'wider' definition of lifelong learning with which member bodies will need to comply.

Main achievements of the research

The professional learning iceberg, encompassing learning relating to professional competence and career adaptability has the potential to have a significant impact on learning for professionals, both within the accountancy profession and more widely.

The mixed methods approach provided the multi-dimensional insight I sought. The large scale survey helped me understand what activities accountants would and would not describe as 'CPD', the in-depth interviews led to the development of the concept of career adaptability and combining the two resulted in the new model for professional learning.

The concept of career adaptability that emerged from this research is of relevance to all ICAEW members, regardless of their current work context. It also provides a new avenue through which ICAEW can seek to offer support to its members, including those not otherwise engaged with their Institute.

A paper based on the large scale survey has been published in a peer-reviewed journal (Lindsay, 2012a) and a paper based on the in-depth interviews won the award for the best emerging paper at the conference where it was presented (Lindsay, 2012b). I plan to develop that second

paper further and to share this research with Professor Andy Friedman at PARN and with staff at the IFAC Education Standards Board.

Last, but by no means least, ICAEW and CABA are showing significant interest in these findings. As mentioned above, I am now working on an initiative with CABA to develop practical support to help members develop their career adaptability. I am also discussing with ICAEW the possible implementation of the other recommendations mentioned in this chapter. There is every possibility that this research will achieve its aim and will lead to a new understanding of what learning means, in practice, for accountants today.

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APPENDICES

Appendix 1 - Requirements of the International Federation of Accountants (IFAC)

IFAC is the global organisation for the accountancy profession with over 150 member bodies. In May 2004 its Education Committee issued an International Education Standard for Professional Accountants, IES7 entitled *Continuing Professional Development: a Program of Lifelong Learning and Continuing Professional Development of Competence*. The purpose and scope of the standard are quoted in italics below:

1. This Standard prescribes that member bodies:

- (a) foster a commitment to lifelong learning among professional accountants;*
- (b) facilitate access to continuing professional development opportunities and resources for their members*
- (c) establish for members benchmarks for developing and maintaining the professional competence necessary to protect the public interest; and*
- (d) monitor and enforce the continuing development and maintenance of professional competence of professional accountants*

2. This Standard is based on the principle that it is the responsibility of the individual professional accountant to develop and maintain professional competence necessary to provide high quality service to clients, employers and other stakeholders.

(IES 7, p. 1)

The Standard later mentions lifelong learning:

16. The process of lifelong learning commences early, continuing with the education program to become qualified as a professional accountant, and on through an individual's career. CPD [continuing professional development] is an extension of the education process that led to qualification as a professional accountant. The professional knowledge, professional skills, and professional values, ethics and attitudes gained by the time of qualification continue to develop and are refined appropriately for the professional activities and responsibilities of the individual.

(IES 7, p.3)

Member bodies have to put in place mandatory CPD systems for all professional accountants. These systems can be:

- Input-based – a set, appropriate amount of learning activity
- Output-based – the outcomes need to demonstrate the development and maintenance of professional competence
- Combination approaches – setting the amount of activity and measuring the outcomes achieved.

Appendix 2 - ICAEW CPD Process

Reflect	Act	Impact
<p>What is expected of you?</p> <ul style="list-style-type: none"> • Professional judgment • Ethics <p>Where have changes affected your role?</p> <ul style="list-style-type: none"> • Business awareness • Technical and functional expertise • Personal effectiveness 	<p>Activities could include:</p> <ul style="list-style-type: none"> • Learning at work • Interactions with experts • Technical reading • Conferences • Courses and seminars • Online learning • Workshops with peers • And many more 	<p>As a result of the development actions undertaken what is different?</p> <p>Was the expected result achieved?</p> <p>Is more action needed?</p> <p>Are further plans needed?</p>

The intention is that the process should be cyclical

Content drawn from ICAEW CPD member leaflet (ICAEW, 2005)

Appendix 3 - ICAEW statistics in the POB report

Taken from the Professional Oversight Board's Report on Key Facts and Trends in the Accountancy Profession (POB, 2010)

(<http://www.frc.org.uk/pob/publications/index.cfm?mode=list&clD=3>

accessed 18 January 2011)

All information is as at 31 December 2009.

Number of members in UK and Republic of Ireland 114,468 (p.8)

Number of members worldwide 134,698 (p.10)

Sector employment (p.13)

Public practice	32%
Industry and commerce	43%
Public sector	3%
Retired	14%
Other*	8%
Total	100%

** Other includes unemployed, taking a career break, undertaking full time study, on maternity leave, working within the charity sector and any members who are unclassified, for example, because they have not provided the information.*

Gender of members worldwide – female 24% (p.14)

Age of members worldwide (Numbers on p.15. Percentages calculated by researcher)

Under 25	199	0%
25-34	24,205	18%
35-44	34,668	26%
45-54	31,651	23%
55-64	24,386	18%
65 and over	19,589	15%
Total	134,698	100%

Appendix 4 – Questionnaire

Patterns of learning in the accountancy profession

This questionnaire asks you about your current learning activities. It should take you less than ten minutes to complete and will help build up a picture about how ICAEW members learn in their very many different roles. The aim is to explore patterns of learning and share what learning has been of most value to members at different stages of their careers.

Learning is 'a broad range of processes whereby an individual acquires capabilities'*. It includes activities that traditionally have been described as CPD (continuing professional development), but is wider than that. This questionnaire explores that wider range of learning activity and is seeking the views of ICAEW members in many different contexts, including those who are self-employed, those currently in employment and those not working at present.

*International Accounting Education Standards Board Glossary of Terms, p.26

Please answer each question by ticking the box that is most appropriate.

If you have any queries about the questionnaire please contact hl@hilarylindsay.co.uk

1. In your present role, whether you are in work or not, how relevant are each of the following learning activities?

	Highly relevant	Often relevant	Occasionally relevant	Not relevant
Accessing the internet for information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attending courses, conferences and seminars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Being shown by others how to do certain activities and tasks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing your job on a regular basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interacting with experts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Participating in workshops with peers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading magazines, newspapers and journals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading technical material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reflecting on your performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Studying online learning modules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Watching and listening to others while they carry out their work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. In your present role, whether you are in work or not, how likely are you to describe each of the following learning activities as CPD?

	Most of the time	Often	Occasionally	Never
Accessing the internet for information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attending courses, conferences and seminars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Being shown by others how to do certain activities and tasks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing your job on a regular basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interacting with experts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Participating in workshops with peers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading magazines, newspapers and journals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading technical material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reflecting on your performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Studying online learning modules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Watching and listening to others while they carry out their work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. How influential are each of the following in your current choice of learning activities?

	Highly influential	Often influential	Occasionally influential	Never influential
If a partner, your partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If an employee, your line manager	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If in work, the organisation you work for	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If in work, work colleagues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
You	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. How much does each of the following affect your current choice of learning activities?

	A large amount	A medium amount	A small amount	Not at all
The need to be up to date in your field	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The need to comply with CPD requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The need to meet other regulatory requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The requirements of your current role	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Your desire for new skills or knowledge	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Your future career aspirations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

5. How much does each of the following limit your current involvement in learning activities?

	A large amount	A medium amount	A small amount	Not at all
The cost of some learning activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The lack of relevant activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The location of some learning activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The organisation you work for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The time needed to take part in some activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. Please add here any other points about your learning activities that you feel have not been covered by the questions.

7. Please provide the following details to help with the analysis of the completed questionnaires.

What is your current status?

Please tick the **one** box that most applies

- ☐ Employed
- ☐ Self-employed
- ☐ In a portfolio career
- ☐ On a career break
- ☐ Unemployed
- ☐ Other (please give details)

Where do you work?

Please tick the **one** box that most applies

- ☐ Public practice
- ☐ Industry and commerce
- ☐ Public sector
- ☐ Charity and not for profit sector
- ☐ Nowhere at present
- ☐ Other (please give details)

What is your gender?

- ☐ Male
- ☐ Female

What is your age?

- ☐ 34 and under
- ☐ 35-44
- ☐ 45-54
- ☐ 55 and over

Please now complete the second column 

What is your current role?

Please tick the **one** box that most applies

- ☐ Director/partner or equivalent
- ☐ Senior manager
- ☐ Middle manager
- ☐ Junior manager
- ☐ With no role at present

How large is your organisation?

Please tick the **one** box that most applies

- ☐ I am a sole trader
- ☐ 2-10 employees
- ☐ 11-250 employees
- ☐ Over 250 employees
- ☐ With no organisation at present

In which areas do you currently work?

Please tick **all** the boxes that apply

- ☐ Audit
- ☐ Business advice
- ☐ Corporate finance
- ☐ Financial management
- ☐ Financial reporting
- ☐ Financial services
- ☐ General management
- ☐ Information technology
- ☐ Insolvency
- ☐ Taxation
- ☐ Other (please give details)

8. The next stage of my research will involve interviewing some ICAEW members to discuss the role of learning at turning points in their careers. If you would be interested in taking part in a one to one interview please provide your name and contact details.

Name

Address or

e mail address

If you are willing to take part in an interview but wish your questionnaire response to remain anonymous, please write giving your contact details to hl@hilarylindsay.co.uk.

Thank you for taking the time to complete the questionnaire.

Please now return it in the reply paid envelope provided. If this has been mislaid, please post the questionnaire to Hilary Lindsay, 23 Stourhead Drive, Northampton, NN4 0UH.

Appendix 5 - Sources of questions in questionnaire

Question 1. In your present role, whether you are in work or not, how relevant are each of the following learning activities?

Question 2. In your present role, whether you are in work or not, how likely are you to describe each of the following learning activities as CPD?

	Sources	Concepts
Accessing the internet for information	Felstead <i>et al.</i> (they had Using the internet)	Learning as acquisition
Being shown by others how to do certain activities and tasks	Felstead <i>et al.</i>	Learning as participation
Courses, conferences, and seminars	ICAEW CPD examples	Learning as acquisition
Interactions with experts	ICAEW CPD examples	Participation/acquisition
Doing your job on a regular basis	Felstead <i>et al.</i> (the ICAEW learning at work has been replaced by several Felstead ways of learning by participation)	Learning as participation
Online learning modules	ICAEW CPD examples (but modules added to distinguish from internet use)	Learning as acquisition
Reading magazines, newspapers and journals	Idea from Felstead <i>et al.</i> but without technical reading as included separately below	Learning as acquisition
Reflecting on your performance	Felstead <i>et al.</i>	Learning as participation
Technical reading	ICAEW CPD examples	Learning as acquisition

Watching and listening to others while they carry out their work	Felstead <i>et al.</i>	Learning as participation
Workshops with peers	ICAEW CPD examples	Participation/acquisition

Question 3. How influential are each of the following in your current choice of learning activities?

	Sources and concepts
You	<p>My Masters research (Lindsay, 2007) indicated how influential employers were, as were discussions at performance appraisals, both reasons why line managers are also included.</p> <p>Friedman <i>et al.</i> (2001) and Rothwell and Herbert (2007) refer to influence of employer</p> <p>Links to Billett's (2001) and others' ideas about affordances (see also question 5)</p>
Your colleagues	
Your employer	
Your line manager	
Your partners	

Question 4. How much does each of the following affect your current choice of learning activities?

	Sources	Concepts
The need to be up to date in your field	IFAC – CPD is about maintaining and developing capabilities: LLL is a continuous approach to this.	Benefit – now
The requirements of your current role		Benefit – now
Your desire for new skills or knowledge	ICAEW – need knowledge/expertise to fulfil role/responsibilities	Benefit – now and future
Your future career aspirations		Benefit – future
Your need to be CPD compliant	Madden and Mitchell (1993) – CPD as benefit or sanction	Sanction

Your need to meet other regulatory requirements	Friedman <i>et al.</i> (2001). This list resonates with their reasons why people do CPD	Sanction
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Question 5. How much does each of the following limit your current involvement in learning activities?

	Sources and concepts
The cost of some learning activities	Friedman <i>et al.</i> (2001) cited time, money, access to relevant activity and a workplace culture hostile or indifferent to CPD
The lack of relevant activities	Wessels (2007) cited timing/level/variety of courses
The location of some learning activities	Paisey <i>et al.</i> (2007) cited time, suitability of course content, poor quality of courses, cost of courses, location of courses.
The organisation you work for	The question has been generalised to cover more than courses.
The time needed to take part in some activities	The question about the organisation picks up on the idea of affordances (Billett, 2001) and Fuller and Unwin's (2004) work on expansive and restrictive environments and links to Friedman <i>et al.</i> 's findings mentioned above.

Appendix 6 - Covering letter

(When printed this was on one side of A4)

Hilary Lindsay MBA FCA
23 Stourhead Drive
Northampton
NN4 0UH
e mail: hl@hilarylindsay.co.uk

7th March 2011

Mr Ab
1 bbb
Sssss
Ddfddd
ssssssss
Ff78gg

Dear xxxxxxxxxxxxxxxx

Patterns of learning in the accountancy profession

I am writing to you as a fellow ICAEW member to seek your views about the learning activities you are currently involved in. The questionnaire that is enclosed will take less than ten minutes for you to complete. From the results I am hoping to discover the extent to which learning patterns differ according to the role, sector, career stage and gender of accountants. During my career I have worked as a partner in practice, a finance director in business, a trustee in the voluntary sector and now I am a lecturer with The Open University. In each role my learning activities were very different and it is the idea of different patterns of learning that I now wish to explore as part of my doctorate studies with The Open University.

This questionnaire will be followed by interviews with some accountants to talk through how learning has helped shape their careers. After both stages of research I will publish my findings. My aim is to share with ICAEW members what learning has been of most value to other members at various stages in their careers, and so help members benefit from the experiences of others. Results will be available at <http://www.patternsoflearning.org.uk>

As well as being an ICAEW member, I also sit on the ICAEW Council and on our Institute's Learning and Professional Development Board. I am there because of my ongoing interest in personal and professional development. That interest is also the reason why I am doing this research but I would stress that this questionnaire is personally funded and the research is completely independent of ICAEW, although I believe they will be interested in my findings.

I do hope you will take a few minutes to complete the questionnaire. I have written to a cross-section of ICAEW members and very much want my findings to reflect all our different contexts. A reply paid envelope is enclosed for your use. Returned questionnaires will be shredded once data has been extracted. Unless you choose to provide contact details at the end, all data is anonymous. If you wish to contact my supervisor with any concerns or comments about my research please e mail DrDEHarris@aol.com

Thank you for taking the time to read this letter.

Yours sincerely

Hilary Lindsay

Hilary Lindsay

Appendix 7 – Crosstab summary of respondents

STATUS vs SECTOR

	Practice	Industry	Public Sector	Charity Not for Profit	Nowhere	Total
Employed	57	117	74	72	0	320
Self-employed Portfolio	61	25	6	13	0	105
Career Break	0	0	0	0	38	38
Unemployed	0	0	0	0	31	31
Total	118	142	80	85	69	494

STATUS vs GENDER

	Male	Female	Total
Employed	145	177	322
Self-employed Portfolio	76	31	107
Career Break	13	26	39
Unemployed	23	10	33
Total	257	244	501

STATUS vs AGE

	under 35	35-44	45-54	55 and over	Total
Employed	74	77	110	61	322
Self-employed Portfolio	1	15	35	56	107
Career Break	6	13	12	8	39
Unemployed	0	2	9	22	33
Total	81	107	166	147	501

STATUS vs ROLE

	Director Partner	Senior Manager	Middle Manager	Junior Manager	None	Total
Employed	78	103	80	52	0	313
Self-employed Portfolio	85	11	3	1	0	100
Career Break	0	0	0	0	37	37
Unemployed	0	0	0	0	32	32
Total	163	114	83	53	69	482

STATUS vs SIZE

	Sole Trader	2-10 employees	11-250 employees	over 250 employees	None	Total
Employed	3	21	106	192	0	322
Self-employed Portfolio	36	34	21	9	0	100
Career Break	0	0	0	0	37	37
Unemployed	0	0	0	0	32	32
Total	39	55	127	201	69	491

SECTOR vs GENDER

	Male	Female	Total
Practice	70	48	118
Industry	80	62	142
Public Sector	33	47	80
Charity Not for Profit	37	48	85
Nowhere	34	35	69
Total	254	240	494

SECTOR vs AGE

	under 35	35-44	45-54	55 and over	Total
Practice	29	22	26	41	118
Industry	26	38	42	36	142
Public Sector	10	23	32	15	80
Charity Not for Profit	10	8	43	24	85
Nowhere	5	15	21	28	69
Total	80	106	164	144	494

SECTOR vs ROLE

	Director Partner	Senior Manager	Middle Manager	Junior Manager	None	Total
Practice	71	13	14	15	0	113
Industry	48	55	23	11	0	137
Public Sector	15	23	28	12	0	78
Charity Not for Profit	27	22	17	15	0	81
Nowhere	0	0	0	0	66	66
Total	161	113	82	53	66	475

SECTOR vs SIZE

	Sole Trader	2-10 employees	11-250 employees	over 250 employees	None	Total
Practice	22	29	34	32	0	117
Industry	9	16	43	70	0	138
Public Sector	2	1	15	62	0	80
Charity Not for Profit	5	8	33	37	0	83
Nowhere	0	0	0	0	67	67
Total	38	54	125	201	67	485

GENDER vs AGE

	under 35	35-44	45-54	55 and over	Total
Male	27	40	67	123	257
Female	54	67	99	24	244
Total	81	107	166	147	501

GENDER vs ROLE

	Director Partner	Senior Manager	Middle Manager	Junior Manager	None	Total
Male	109	51	33	20	36	249
Female	54	63	50	33	33	233
Total	163	114	83	53	69	482

GENDER vs SIZE

	Sole Trader	2-10 employees	11-250 employees	over 250 employees	None	Total
Male	25	33	66	92	35	251
Female	14	22	61	109	34	240
Total	39	55	127	201	69	491

AGE vs ROLE

	Director Partner	Senior Manager	Middle Manager	Junior Manager	None	Total
under 35	3	11	28	33	6	81
35-44	25	38	22	6	14	105
45-54	64	42	27	6	20	159
55 and over	71	23	6	8	29	137
Total	163	114	83	53	69	482

AGE vs SIZE

	Sole Trader	2-10 employee	11-250 employee	over 250 employee	None	Total
under 35	0	3	16	56	6	81
35-44	7	6	24	54	14	105
45-54	10	18	48	67	21	164
55 and over	22	28	39	24	28	141
Total	39	55	127	201	69	491

ROLE vs SIZE

	Sole Trader	2-10 employees	11-250 employees	over 250 employees	None	Total
Director Partner	36	35	54	38	0	163
Senior Manager	2	8	42	61	0	113
Middle Manager	1	7	15	60	0	83
Junior Manager	0	3	11	39	0	53
None	0	0	0	0	68	68
Total	39	53	122	198	68	480

Appendix 8 – Background to one-way and two-way analyses of variance (ANOVAs)

The statistical analysis was carried out using SPSS version 18. Various texts were consulted (e.g. Field, 2009; Tabachnick and Fidell, 2007). Particular use was made of Pallant (2010).

Calculation of means and standard errors

The means and standard errors for all the demographic sub-groups were calculated and are summarised in Appendices 9 and 10.

For those in work the standard errors of results were typically around 0.05 which means that for an estimated sample mean of, say, 2.30 there is a 68% probability that the actual mean is between 2.25 and 2.35 and a 95% chance that it lies between 2.20 and 2.40. The mean results for those in work are included in the main text and provide answers to Research question 1.

For those not in work, the sample sizes were smaller and the standard error more typically around 0.15. No attempt was made to use the means in an ordered table but it was possible to identify where there were significant differences in the associations within sub-groups.

One way analysis of variance

The answers to each question were analysed by carrying out one way analysis of variance tests for each demographic factor. For example the results for whether cost was a limiting factor were analysed against status, sector, gender, age, role and size of organisation to ascertain whether for any of those factors there was a significant difference in the results.

Before any significance could be considered the data needed to satisfy various criteria. The first of these was Levene's test for homogeneity of variance, which tests whether the variance in scores is the same for each of the elements within a demographic factor. This figure needed to be > 0.05 . In cases where this was not met, further robust tests of equality of means were explored using the Welch and Brown-Forsythe statistics.

The acceptable level for results to be significant was set at the usual alpha level of 0.05. However there was the possibility that the results for any one sub-question question (e.g. in question 5 the issue of cost) might be affected by the results of other parts of that question (e.g. the limitations of time or location). The alpha level for each test was therefore made more stringent by using a Bonferroni adjustment. This meant that in question 1 where respondents were asked about 11 learning activities the actual significance level used was $0.05/11$ or 0.0045.

Having identified that results were significant, notice was then taken of the 'effect size', also described as the strength of association. This indicates how much of the variance in the results can be attributed to the demographic factor by seeing what proportion of the total sum of squares can be attributed to the between groups element. This measure is denoted by eta squared in the one-way analysis of variance. The purpose of the measure is to ensure researchers do not read too much into results which are significant but where the differences have no meaningful interpretation. To be described as a small 'effect size' it has been suggested by Cohen that eta squared needs to be greater than .01 or 1%, for a medium 'effect size' greater than 6%, and for a large 'effect size' greater than 13.8% (Pallant, 2010, p. 210). The 'effect sizes' have been included below the most significant factors in the tables of results and Table 4.9 in Chapter 4 provides a summary of the most significant demographic factors for each question.

Two way analysis of variance

Where for any of the questions the results for more than one of the demographic factors were significant, a two-way ANOVA analysis was carried out. This considered, for every question, all possible pairs of significant factors and identified how significant the result was for each factor independently of the effect of the other factor.

For the results to be significant:

- The Levene statistic again needed to be > 0.05 so that the test of equality of variances was satisfied
- The interaction statistic needed to be > 0.05 , thus demonstrating that there was not a significant interaction effect.
- The main effect for any variable needed to be < 0.05 for it to be significant.

If those conditions were satisfied, the analysis then gave a value for partial eta-squared, the impact of a variable once the impact of the other independent variable was excluded. All significant results can then be reviewed against the criteria for effect size outlined above, which also holds for partial eta squared.

For a small effect size, partial eta squared $> .01$ or 1%

For a medium effect size, partial eta squared $> .06$ or 6%

For a large effect size, partial eta squared $> .138$ or 13.8%

All significant associations are colour-coded in Appendix 10. Where there was a most significant demographic factor for any question this is shown by a heavily bordered box.

Appendix 9 – Analysis of questions 1-5 for those in work

[illegible]

Question 2 - In your present role, whether you are in work or not, how likely are you to describe each of the following learning activities as CPD?													
		significantly high (p < 0.05)				significantly low (p < 0.05)							
		also significantly different from low score (p < 0.05)				also significantly different from high score (p < 0.05)							
		most influential demographic factor for that topic				small/ medium/ large = effect size							
		3 = most of the time; 2 = often; 1 = occasionally; 0 = never											
		Accessing internet	Courses, etc.	Being shown by others	Doing the job	Interacting with experts	Workshops with peers	Reading magazines etc.	Reading technical material	Reflection	Studying online modules	Watching others	
Status	Mean scores of those in work	Typical number of replies											
Employed	Self employed and portfolio	320	1.41	2.59	0.91	0.95	1.33	1.85	2.16	0.92	1.64	0.66	
		107	1.60	2.44	0.80	1.04	1.16	1.99	2.22	1.05	1.15	0.51	
	427												
Sector													
Public practice		116	1.42	2.70	0.85	1.05	1.11	2.00	2.39	0.89	1.32	0.51	
	Industry and commerce	142	1.50	2.38	0.92	0.96	1.36	1.78	2.13	0.94	1.55	0.62	
	Public sector	80	1.31	2.64	0.91	0.82	1.32	1.60	2.00	0.93	1.87	0.66	
	Charity and not for profit	85	1.53	2.56	0.83	0.96	1.39	1.64	1.99	2.10	1.01	0.74	
	423												
Gender													
Male		221	1.50	2.40	0.82	0.99	1.24	1.26	1.86	2.14	1.00	1.38	0.57
	Female	206	1.41	2.72	0.95	0.95	1.34	1.64	1.91	2.21	0.89	1.67	0.68
	427												
Age													
Under 35		74	1.23	2.71	1.04	0.97	1.33	1.60	1.72	2.16	0.84	1.91	0.72
	35-44	92	1.45	2.54	0.91	0.99	1.27	1.55	1.83	2.14	0.99	1.80	0.67
	45-54	144	1.48	2.70	0.82	0.78	1.31	1.54	1.90	2.17	0.88	1.57	0.56
	55 and over	117	1.57	2.28	0.83	1.19	1.24	1.13	2.02	2.21	1.08	0.98	0.59
	427			small							small		
Role													
Director/partner		163	1.52	2.52	0.81	0.93	1.32	1.31	1.87	2.20	1.00	1.34	0.55
	Senior manager	113	1.44	2.53	0.91	1.10	1.29	1.51	1.91	2.18	0.95	1.54	0.64
	Middle manager	83	1.34	2.63	0.94	0.76	1.28	1.59	1.86	2.05	0.80	1.78	0.64
	Junior manager	52	1.42	2.64	1.00	1.23	1.30	1.63	1.85	2.33	1.12	1.87	0.83
411													
Size of organisation													
Sole trader		39	1.56	2.34	0.92	1.13	1.21	1.10	2.21	2.23	1.26	1.21	0.69
	2-10 employees	55	1.75	2.45	0.80	1.22	1.22	1.09	2.02	2.31	1.16	1.11	0.67
	11-250 employees	126	1.56	2.56	0.91	0.92	1.31	1.33	1.84	2.17	0.91	1.35	0.62
	Over 250 employees	200	1.28	2.63	0.89	0.91	1.32	1.71	1.82	2.14	0.86	1.84	0.61
420			small				small				small		
Weighted average			1.45	2.56	0.88	0.97	1.29	1.45	1.88	2.18	0.95	1.53	0.62
Standard error			0.05	0.04	0.04	0.05	0.04	0.05	0.04	0.04	0.05	0.06	0.04

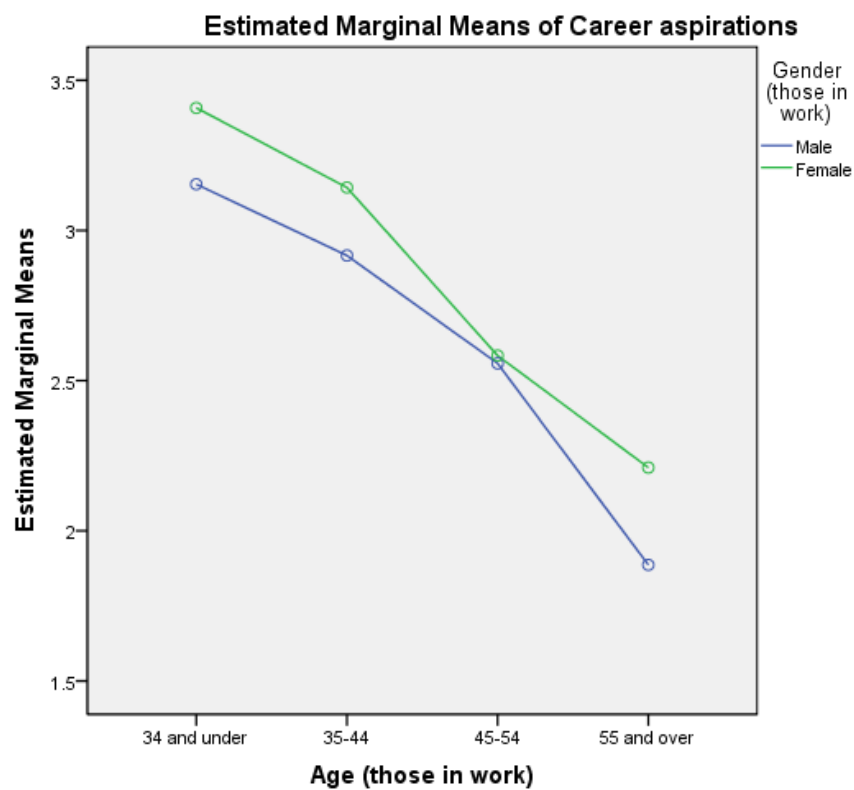
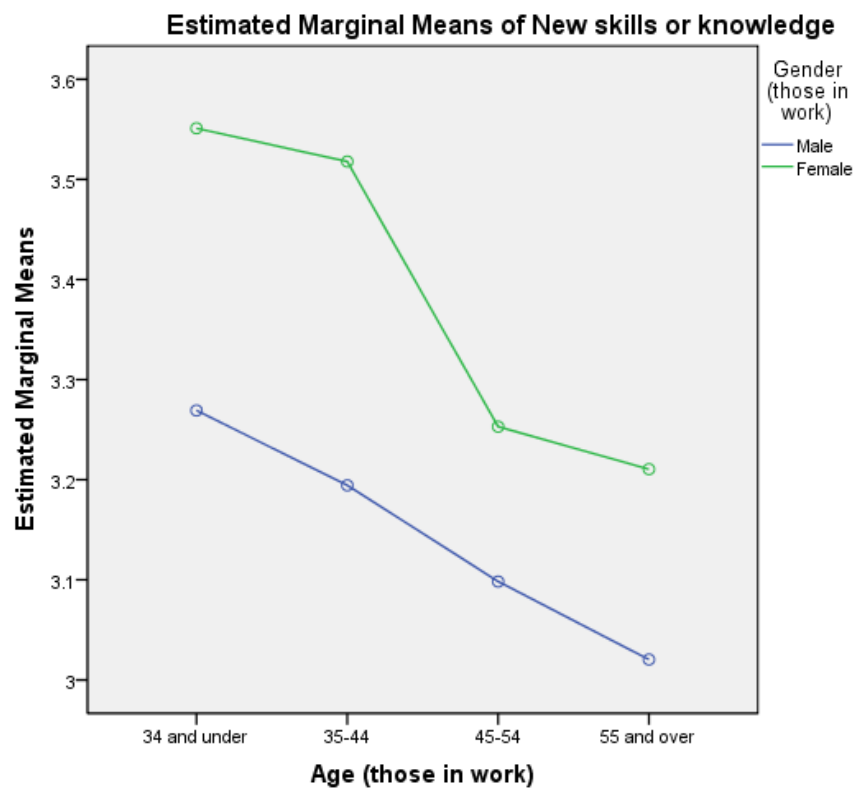
Question 5 - How much does each of the following limit your current involvement in learning activities											
			significantly high (p < 0.05)						significantly low (p < 0.05)		
			also significantly different from low score (p < 0.05)						also significantly different from high score (p < 0.05)		
			most influential demographic factor for that topic								
			3 = a large amount; 2 = a medium amount; 1 = a small amount; 0 = not at all								
Mean scores of those in work	Typical number of replies	Cost of some activities	Lack of relevant activities	Location of some activities	Organisation you work for	Time needed to take part					
Status											
Employed	321	2.02	1.44	1.48	1.27	2.03					
Self employed and portfolio	106	1.87	1.26	1.53	0.67	1.62					
	427					small					
Sector											
Public practice	118	1.52	1.15	1.44	0.65	1.84					
Industry and commerce	142	2.09	1.58	1.46	1.19	1.93					
Public sector	79	2.22	1.51	1.54	1.52	2.04					
Charity and not for profit	84	2.20	1.33	1.56	1.29	1.95					
	423	medium			small						
Gender											
Male	221	1.89	1.34	1.44	0.99	1.80					
Female	206	2.07	1.45	1.55	1.27	2.08					
	427										
Age											
Under 35	75	1.91	1.39	1.39	1.17	2.07					
35-44	92	1.86	1.49	1.48	1.30	2.03					
45-54	143	2.13	1.48	1.58	1.17	1.97					
55 and over	117	1.94	1.22	1.46	0.88	1.72					
	427										
Role											
Director/partner	162	1.88	1.39	1.65	0.81	1.90					
Senior manager	114	1.98	1.38	1.25	1.31	1.99					
Middle manager	83	2.11	1.40	1.57	1.37	1.95					
Junior manager	52	1.94	1.52	1.40	1.32	1.91					
	411			small	small						
Size of organisation											
Sole trader	39	2.13	1.08	1.69	0.76	1.56					
2-10 employees	55	1.96	1.53	1.69	0.69	1.65					
11-250 employees	127	2.02	1.35	1.55	1.31	2.06					
Over 250 employees	199	1.91	1.45	1.37	1.20	2.01					
	420										
Weighted average		1.98	1.40	1.49	1.12	1.93					
Standard error		0.05	0.05	0.05	0.05	0.04					

Appendix 10– Analysis of questions 1-5 for those not in work

[illegible]

[illegible]

Appendix 11 – Survey results relating to gender



***NB In these two charts 4 = a large amount; 3 = a medium amount;
2 = a small amount; 1 = not at all***

Appendix 12 – Summary by age and gender of current areas of work

Based on those in work from the 501 questionnaires									
	higher than other categories				lower than other categories				
	Age 34 and under	35-44	45-54	55 and over	Total	Gender	Male	Female	Total
Audit	25	18	33	18	94		49	45	94
Business advice	13	29	39	44	125		77	48	125
Corporate finance	4	7	18	13	42		32	10	42
Financial management	21	39	74	49	183		95	88	183
Financial reporting	33	43	80	66	222		116	106	222
Financial services	9	10	14	12	45		25	20	45
General management	11	27	61	46	145		71	74	145
Information technology	4	6	24	19	53		28	25	53
Insolvency	1	0	4	3	8		5	3	8
Taxation	20	17	43	48	128		77	51	128
Other	9	15	20	16	60		28	32	60
Totals	150	211	410	334	1105		603	502	1105
Average number of areas ticked	2.00	2.29	2.83	2.85	2.58		2.73	2.41	2.58
Total members in category	75	92	145	117	429		221	208	429
%age of total in each age group									
Audit	16.7%	8.5%	8.0%	5.4%	8.5%		8.1%	9.0%	8.5%
Business advice	8.7%	13.7%	9.5%	13.2%	11.3%		12.8%	9.6%	11.3%
Corporate finance	2.7%	3.3%	4.4%	3.9%	3.8%		5.3%	2.0%	3.8%
Financial management	14.0%	18.5%	18.0%	14.7%	16.6%		15.8%	17.5%	16.6%
Financial reporting	22.0%	20.4%	19.5%	19.8%	20.1%		19.2%	21.1%	20.1%
Financial services	6.0%	4.7%	3.4%	3.6%	4.1%		4.1%	4.0%	4.1%
General management	7.3%	12.8%	14.9%	13.8%	13.1%		11.8%	14.7%	13.1%
Information technology	2.7%	2.8%	5.9%	5.7%	4.8%		4.6%	5.0%	4.8%
Insolvency	0.7%	0.0%	1.0%	0.9%	0.7%		0.8%	0.6%	0.7%
Taxation	13.3%	8.1%	10.5%	14.4%	11.6%		12.8%	10.2%	11.6%
Other	6.0%	7.1%	4.9%	4.8%	5.4%		4.6%	6.4%	5.4%
Totals	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
Total members in category	75	92	145	117	429		221	208	429

Appendix 13 – In-depth interview framework

Introductory stage

Many thanks for agreeing to meet me.

You have received my letter explaining the background to this meeting
(confidentiality, etc.)

Can I check you are happy with the arrangements? Do you have any
queries before we make a start? Could I ask you to sign the Consent Form?

Switch on digital recorder

This is xx of around twelve interviews I am doing to explore accountants
learning experiences across their careers and to help me explore how
patterns of learning vary across the profession.

Just before we start could I ask you a couple of very practical questions?

My research began by my renting the names and addresses of a cross-
section of the 38,000 members of ICAEW who had opted into receiving
selected third party mailings? I just wondered whether there was any
particular reason why you opted in – and why you think others might not
have done?

And similarly when you received my questionnaire you very kindly returned
it. I wondered whether there was any specific reason why you chose to do
so?

Outline the three areas I will be covering.

First area

I want to begin by talking about your learning experiences around some of the transitions you have had in your career – it would be helpful if first you could give me a brief pen picture of how your career has unfolded

Then based on their experiences explore a selection of changes in status, sector, role, organisation, areas of work, trying to gather examples about areas such as:

- Were you involved in any learning activities in anticipation of the change?
- Did you have any expectation of what the learning experience might be like in the new context?
- What was the learning experience like in the new context?
- How did the reality compare with any expectations?
- Are there any other learning activities you would like to have done before the change happened?
- What advice would you give about learning activities to other members seeking to make the same transition?

Repeat for the significant transitions in their career.

Second area

I would like now to look at learning throughout your career.

Overall to what extent have you shaped your career and to what extent has it been imposed on you?

Also probe for wider areas of learning such as

- *work-life balance*
- *areas of work they do/do not like*
- *how they have coped with change*
- *how they have coped with 'office' politics*
- *what sort of learning they see as having enhanced their career prospects*

Here or at end of first area if more appropriate:

Explore whether/how their attitude to CPD has changed. Do they perceive different things as being CPD?

Explore how IT and technology have impacted on their learning activities.

And looking ahead, can you see how your learning experiences so far will help you as you move forward?

How do you see learning continuing to contribute to your career in the future?

Third area

Finally I'd like to talk about any links you might feel there are between your learning, your motivation and your confidence.

First, looking at motivation:

Do you think your learning experiences have affected your motivation?

And has your motivation affected your willingness to learn?

And then turning to confidence:

Do you think your learning experiences have affected your confidence?

And has your confidence affected your willingness to learn?

In conclusion

Is there anything else about your learning experiences you would like to talk about?

Prompt about any particular issues they raised in their quantitative questionnaire that have not already been covered

Thank you for your time.

Switch off digital recorder

Explain what happens next, namely in the next week or so

I will send you a transcript for you to check you are happy with.

Do you have any further questions you would like to ask?

Thank again.

Appendix 14 – Mailing to potential interviewees

Hilary Lindsay MBA FCA
23 Stourhead Drive
Northampton
NN4 0UH
e mail: hl@hilarylindsay.co.uk

July 2011

Mr x xxxx
XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX
XXX XXX

Dear

Patterns of learning in the accountancy profession

Thank you so much for completing my questionnaire and for indicating on the questionnaire that you were willing to meet with me for a one to one interview to discuss further the role of learning throughout your career. I would very much like to take you up on your kind offer.

I am hoping to complete the interviews during August. I have also included as an attachment a form setting out possible dates and would be very grateful if you could indicate which would be suitable and suggest a location which could be your place of work or some other location convenient to you. Our meeting would be confidential and would last at most one and a half hours.

I was delighted that over 500 ICAEW members from across the profession completed the questionnaire. The results are proving really helpful in helping me understand how learning patterns might differ according to the role, sector, career stage and gender of accountants. In my follow-up interviews I now want to talk to a much smaller number of ICAEW members about their learning experiences and how learning has helped shape their careers.

I have published a summary of the findings from my quantitative research at <http://www.patternsoflearning.org.uk> and will continue to publish the results of my research as it evolves. My ultimate aim is to share with ICAEW members what learning has been of most value to other members at various stages in their careers, including when they were not currently working, and so help members benefit from the experiences of others.

As I have mentioned previously I am a member of the ICAEW Council and sit on its Learning and Professional Development Board. I am there because of my ongoing interest in personal and professional development. That interest is also the reason why I am doing this research towards my Doctorate in Education with The Open University. I would again stress that this research is completely independent of ICAEW, although not surprisingly they are interested in my findings.

I do hope you will agree to meet with me. To help with the flow of the interview I would plan to record the interview but once the tape has been transcribed there would be no means of identifying you as a respondent. Afterwards I will e mail you a transcription of the interview and you will then have an opportunity to amend or add to it as you wish. If you do at any point wish to withdraw from the study you will be at liberty to do so and all information concerning your participation will be destroyed. Throughout my research I will be keeping all data secure and complying with the requirements of the Data Protection and Freedom of Information Acts. None of the respondents will be identified to each other or in any outputs from the research. In all my writing I will observe confidentiality and ensure that all references to interviewees are completely anonymised. I attach for information a copy of the consent form I would ask you to sign when we meet.

I can not envisage any risk or disadvantage to you in taking part and indeed hope you will find the experience of talking through your learning experiences of some benefit. If you have any complaints or comments at any stage during the research process, please contact my supervisor, Dr D E Harris (DrDEHarris@aol.com)

I am very grateful to you for offering to participate. If you have any queries about the possible meeting please do get in touch. I look forward to hearing from you.

Yours sincerely

Hilary Lindsay

Consent Form

Interviews: Patterns of Learning in the Accountancy Profession: the Roles of Continuing Professional Development and Lifelong Learning

Agreement to participate

I,

(print name)

agree to take part in this research project.

I have had the purposes of the research project explained to me.

I have been informed that I may refuse to participate at any point by simply saying so.

I have been assured that my confidentiality will be protected as specified in the letter dated 23rd July 2011 sent to me by the researcher, Hilary Lindsay.

I agree that the information that I provide can be used for educational or research purposes, including publication.

I understand that if I have any queries I can contact Hilary Lindsay at hl@hilarylindsay.co.uk

If I wish to speak to someone else about this research I know I can contact Hilary Lindsay's supervisor, Dr D E Harris at drdeharris@aol.com

I assign the copyright for my contribution to The Open University for use in education, research and publication.

Signed.....

Date.....

Information to enable a one to one interview to be arranged
in connection with research being conducted by Hilary Lindsay into
‘Patterns of Learning in the Accountancy Profession: the Roles of
Continuing Professional Development and Lifelong Learning’

1. Date

Please indicate with a Y or an N which of the following dates would be convenient for me to meet with you for a one-to-one interview lasting no more than one and a half hours:

	Monday		Tuesday		Wednesday		Thursday		Friday	
July	25 th		26 th		27 th		28 th		29 th	
August	1 st		2 nd		3 rd		4 th		5 th	
	8 th		9 th		10 th		11 th		12 th	
	15 th		16 th		17 th		18 th		19 th	

If none of these dates are possible, please enter below any dates in the weeks commencing 22nd and 29th August that would be convenient.

If you would prefer the meeting to be at a weekend, please enter below some possible weekend dates between July 23rd and 4th September.

2. Time

Which time of day would be most convenient for a meeting?

3. Location

Where would it be convenient for us to meet?

This could be at a place of work or another local venue you feel is appropriate

If you would like to discuss possible arrangements further please contact me.

When completed please e mail this form to hl@hilarylindsay.co.uk.

A reply by Friday 15th July would be much appreciated.

Appendix 15 – Codes used and number of contributions

Codes / Interviewees	A	B	C	D	E	F	G	H	I	J	K	L	M	Total
Practical														
Why ticked?	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Why responded?	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Pen picture	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Status														
Looking for work		1	1		1			1			1	1		6
Career break			1	1	1			1		1			1	6
Starting up in practice				1		1	1						1	4
Moving to portfolio career	1					1								2
Other career paths						1						1		2
Sector														
Moving into industry		1				1	1	1			1	1		6
Moving into other areas	1		1	1	1		1			1				6
Moving out of practice		1					1			1				3
Moving into charity sector					1					1			1	3
Moving to public sector					1			1						2
Moving into not for profit sector		1												1
Role														
Developing personal skills	1	1			1	1	1	1	1	1	1	1		10
Developing technical skills	1	1		1	1	1			1	1	1		1	9
Studying for qualifications	1	1	1	1	1					1	1	1		8

Developing skills in other areas	1	1	1				1	1	1	1	1			8
Moving within an organisation	1	1						1	1					4
Organisation														
Moving to smaller organisation		1			1		1	1	1				1	6
Different cultures		1	1				1	1			1	1		6
Moving to larger organisation						1	1		1					3
Agency														
Work-life balance	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Change		1	1	1	1	1	1	1	1	1	1	1	1	12
Looking to the future	1	1	1	1	1	1	1	1	1	1		1	1	12
Office politics	1	1		1	1	1	1	1	1	1	1	1		11
Shaped career		1	1	1	1	1	1	1	1	1	1	1	1	12
Being in a minority			1				1		1	1			1	5
Questionnaire follow up														
Attitude to CPD	1	1	1	1	1	1	1	1	1	1	1	1	1	13
IT and technology		1	1	1	1	1	1	1	1	1	1	1	1	12
Identity														
Motivation	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Confidence	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Sundry	1							1				1		3
Total	17	23	18	17	21	19	22	22	19	21	18	19	17	253

Appendix 16 – Extract from a coded transcript

Time	No	Who	Transcript	Coding
	66	Brian	A lot of the technical training, tax updates or annual technical standards updates, yes you do them on a recurring basis but once you've gone more than one or two years beyond them, they've either been superseded or are no longer relevant at all. There's a lot of stuff where you do it because it's sort of necessary at the time. Whether you get any enduring benefit I would question.	<i>Developing technical skills</i>
43	67	H	<i>That's very interesting. So you're saying that the soft skills are there with you for ever but the technical knowledge keeps changing.</i>	
	68	Brian	Well the technical knowledge keeps changing and therefore although you've got to keep abreast of it, keeping abreast of it to know that it's there. I'll go on a local society annual update of reporting or whatever. I'm not exactly wanting to know the clause that says such and such but I simply want to know that there is an issue out there, so if I ever come across that issue it rings a bell. I can think a bit more about this or I know when to ask a question	
44	69	H	<i>So it's just raising awareness? Are there any areas of learning like work-life balance or office politics or managing change or wider topics that you've had to cope with? I see a slight smile!</i>	<i>Work-life balance</i>

45	70	Brian	<p>I'm not sure which of those to tackle first. Work-life balance I think is a tricky one. On reflection over the years I've probably dedicated too much to work and not enough to family. As they say, you don't see on too many people's tombstones, I wish I'd spent more time in the office, as their epitaph. I think to get work-life balance right, probably again there's a soft skill you've got to do. You've got to be a good delegator. To be an effective manager you need to be able to delegate. It's kind of obvious but that doesn't mean people are any good at it. And I think over the years, possibly I wasn't as good at that as I needed to be. I think you've also got to be a pragmatist about what is achievable in a certain situation, and I think there's a contrast between professional practice where people are pretty motivated and will really put themselves out to get things done, and what is frankly achievable here. People work solidly but, frankly, if you come in here at half past five the office will be pretty empty. If I needed something turned around I could get people to stay and they would, but they don't routinely. So there's a bit of contrast in that respect between a smaller organisation like this. Now I can't comment what it would be like if you were working for a BP. It would be quite different. But it certainly feels quite different to professional practice. So work-life balance is something where, if anything, I would say that</p>	
46				

			<p>practice teaches you bad habits, not good because it's very demanding. Everyone's very ambitious, looking to get on, and therefore work-life, if you're actually trying to prioritise that, you're probably not going to be the person that makes it through to the top. So if anything I'd say practice is quite bad from a work-life balance point of view. And the same would be true, I think, of investment banking and lots of highly rewarded but high pressure type jobs.</p>	
	71	H	<p><i>So your own learning, has it helped you to move towards a place where you have got a better balance?</i></p>	
47	72	Brian	<p>Yes. I think the experiences having had five years in international groups, I was travelling over the Atlantic all the time, when this job came up I was not necessarily thinking I'd love to work in the S sector but there were a number of things about it which were attractive and one of which was it's twenty-odd miles up the road from where I live and therefore my journey to work is forty-five minutes which actually sounded quite nice from a work-life balance point of view. So maybe that's a learning experience but it's not something I've been formally trained in, it's a conclusion I've come to.</p>	
	73	H	<p><i>But it was part of your subconscious, probably. I mentioned politics and I mentioned change.....</i></p>	<p>Office politics</p>

48	74	Brian	<p>Office politics. I think it's something that you're never trained for but internal politics will affect every organisation. I suppose naively as an accountant I like to think that conclusions follow logically from facts. If you establish the facts and the conclusions follow no-one's going to disagree. But life isn't quite as simple as that. And perhaps in my early career I wasn't as sensitive to some of the politics and the personalities as I ought to be.</p>	
	75	<i>H</i>	<p><i>You mentioned earlier that when you were going into a new venture you'd find out more about the people, if you were doing it again.</i></p>	<p>Looking for work Moving within an organisation</p>
49	76	Brian	<p>Yes, and I think as you get more experienced you realise that it's all about the people. Businesses succeed or fail because of the people that run them fundamentally. A good management team can turn a bad business around but a bad management team can quickly ruin a good business. And that's not just politics. It's all the people skills, it's the soft skills, so again it comes back to the thing I think is most important to learn and develop as you move through your career. Particularly if you are wanting to move up the pecking order within a business toward a more senior management position, it's the soft skills. I've got staff of my own age in my own department at a much</p>	

			lower level, whose job is more functional, it's processing, it's doing things. They need certainty in their core skills but they don't necessarily need the soft skills in the same way. To some extent, but not to the same way. I suppose, if I'm reflecting on it, you need different skills at different stages in your career depending on how far up the ladder you've gone, really.	
	77	H	<i>That's a very good way of putting it. Yes I like that as a description.</i>	Office politics
	78	Brian	So back to the office politics, As I say I don't think I was sensitive enough to them. I didn't appreciate just how important that was in terms of having an impact on how successful you could be achieving your own potential. I sort of became more aware of that much later into my career.	
	79	H	<i>Maybe it's something you can only learn from experience?</i>	
	80	Brian	Maybe although I think some people intuitively get that. Some are intuitively more political. And there was a third point you said?	

50	81	H	<i>Managing change. Any learning around coping with change? In a way it's around all the changes within your career as well as changes in a job.</i>	Change Moving into industry
	82	Brian	What I've learned is change is fun, exciting and you should embrace it and not be scared of it. I think, by virtue of the fact I'd fifteen years at F before I went to G and then after a	

51			<p>couple or so years there I had three years in corporate finance. By the time I left I'd been at F/G for twenty years. It was a big move to move outside the comfort zone of professional practice. Perhaps the fact I'd had that secondment made me a little bit more open to the possibilities of it. Sure enough there have been some real ups and downs during the years since, in terms of the pressures and stresses, but also it's actually quite exciting, it's good you see things and you think I can make a difference to this. I can put better practices into place, better systems, better controls, I can get reporting that helps us make better decisions, all of that is change. And the reality is for my children's generation, my daughter's at university now, change will be an absolute part of their careers, they're going to have kind of portfolio careers, where they go from one thing to another, to another, to another. Perhaps changing direction, not just changing employer, and the people who've got that ability to adapt and change themselves, but also to contribute to the fact that a business environment is changing, a business employer is changing, are going to be the people who do well and succeed, and will be in demand.</p>	
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	83	<i>H</i>	<i>And do you see that being true for the rest of your career?</i>	<i>Looking to the future</i>
52	84	Brian	Yes, I think so. I mean four months in	

53			<p>it's a bit early to talk about what my next move's going to be, but part of the recruitment brief for coming here, part of the reason I took the job, was that there was a big emphasis on change. It was recognising the fact that the business needed to become more commercial, there was a big process of change in terms of making it fit for purpose, looking forward, that they recognised the fact that systems had served them to date but would need to change going forward. And there was a lot of discussion about that during the interview process. They were wanting someone with that experience of change management. Clearly I ticked enough of the boxes to get the job, but it was also part of what actually attracted me to it, because if it was coming in to a basically good but going nowhere type of organisation, where you couldn't make much difference, I'm not sure I'd have been attracted to it anyway.</p>	
----	--	--	---	--

	85	<i>H</i>	<i>And just going back a stage, where did you learn your skills around managing change? Was it just from actually doing it?</i>	Change
	86	Brian	<p>I think it was really just from doing it. If I reflect back I haven't really had much in way of formal training but I have had just a lot of experience of making changes to businesses. So, if I'd known my career was going to take me in the direction it has, perhaps ten or fifteen years ago it would have</p>	

			<p>been useful to have done some formal change management –type training. I never did and I think I've kind of developed quite a lot of the skills, but without ever having been formally trained in it, so maybe there are techniques out there that I ought to be aware of and am completely blissfully unaware of.</p>	
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Appendix 17 – Career transitions made by interviewees

Role

- The development from being a junior manager to a middle manager (**Gina**) to a senior manager (**Jill**) then, if appropriate for the sector, to becoming a director or partner (**Denise, Frank, Brian, Harry, Ivor**)
- Taking on a wider range of responsibilities, including generalist or non-accountancy responsibilities, after the initial phase of a career (e.g. general management, information technology, business advice) (**Brian, Harry, Jill, Leonard, Keith**)
- The move from larger organisations which tend to predominate earlier in a career to smaller organisations (**Denise, Margaret, Harry**), particularly for those aged 55 and over (**Alan, Frank**).

Sector

- A move away from public practice early in a career and into industry and commerce (**Keith, Gina, Harry, Leonard, Alan**) or the public sector (**Elaine**)
- A mid-career move into the charity and not for profit sector where numbers are the highest for the 45-54 age range (**Brian**)
- A move back into public practice later in a career (**Frank**)

Status

- A trend to move from employment into self-employment (**Leonard, Ivor, Margaret, Denise**) or a portfolio career (**Frank, Alan**) during a career
- Taking career breaks mainly (**Margaret, Carol, Denise, Elaine, Frank**), but not only (**Jill, Gina**), in mid career
- Periods of unemployment (**Brian, Harry**) which seem to be more prevalent later in a career (**Leonard, Keith**)